



Strive...
Achieve...
Succeed...
Go Beyond!

Proposed 2013-2014 Budget
Amended 2012-2013 Budget

INDEPENDENT SCHOOL DISTRICT NO. 1
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2013 – 2014

BUDGET

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INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

Proposed Budget for Fiscal Year 2013-2014

Summary of Revenues and Expenditures by Fund Types

	Governmental Funds			Proprietary Funds
	General Fund	Special Revenue funds	Capital Projects Fund	Internal Service Funds
Estimated Beginning Fund Balance	\$ 2,929,096	\$ 682,137	\$ 1,815,497	\$ 451,313
REVENUES				
Property Taxes	12,774,536			
Other Local	216,000	1,469,836	80,000	122,000
State Revenues	21,768,921	97,464	120,000	
Federal Revenues		3,538,884		
Other Revenues				
Total Revenues	\$ 34,759,457	\$ 5,106,184	\$ 200,000	\$ 122,000
Transfers In	193,000	52,000	69,089	
Total Revenues and Transfers In	\$ 34,952,457	\$ 5,158,184	\$ 269,089	\$ 122,000
EXPENDITURES				
Salaries	\$ 22,150,013	\$ 2,487,490		\$ 73,842
Benefits	8,754,463	925,298		32,530
Purchased Services	2,092,205	612,706		25,200
Supplies/Materials	1,534,285	1,140,224		30,000
Capital Objects	537,415	199,000	405,529	47,000
Debt Retirement				
Insurance	184,000			
Total Expenditures	\$ 35,252,381	\$ 5,364,718	\$ 405,529	\$ 208,572
Transfers Out	121,089	43,000		150,000
Total Expenditures and Transfers Out	\$ 35,373,470	\$ 5,407,718	\$ 405,529	\$ 358,572
Contingency Reserve	1,202,853			
Total Appropriation	\$ 36,576,323	\$ 5,407,718	\$ 405,529	\$ 358,572

June 10, 2013
Board of Directors
Independent School District No. 1
Lewiston, Idaho

Dear Board Members:

I hereby submit and recommend to you a budget for Independent School District No. 1 for fiscal year 2013-2014. The budget includes all Governmental and Proprietary Funds of the District. The fund structure of the District is discussed in detail under the heading *The District Fund Structure* in the *Organizational Section* of this budget document. The following schedule compares revenues and expenditures for all governmental funds for fiscal years 2013 and 2014.

Budget Comparison for All Governmental Funds						
	Original Budget Amount FY 2013	% Change Prior Year	Amended Budget Amount FY 2013	% Change Original Budget	Proposed Budget Amount FY 2014	% Change Prior Year Original Budget
REVENUES						
General M & O Fund	34,736,609	0.00%	35,460,515	2.08%	34,952,457	0.62%
Special Revenue Funds	5,508,097	0.00%	5,580,340	1.31%	5,158,184	-6.34%
Capital Projects (SPFR Fund)	149,089	-17.35%	162,979	9.30%	269,089	80.49%
TOTAL	40,393,795	0.00%	41,203,834	2.01%	40,379,730	-0.03%
EXPENDITURES:						
General M & O Fund	35,088,422	-0.01%	36,084,688	2.84%	35,373,470	0.81%
Special Revenue Funds*	5,357,101	-0.03%	5,433,044	1.42%	5,407,718	0.96%
Capital Projects (SPFR Fund)	343,100	-0.03%	356,990	4.05%	405,529	18.20%
TOTAL	40,788,623	-0.02%	41,874,722	2.66%	41,186,717	0.97%

The increase in General M&O Funds during the year 2012-2013 is the result of State Pay-for-Performance award funds of approximately \$1,050,000. Pay-for-Performance was a component of State Superintendent Luna's *Students Come First* initiative which was repealed by referendum in the November 2012 election. The funding was recorded in a budget amendment due to our inability to prepare an estimate of what might be earned, which was not known until the fall of 2012.

Analysis of Proposed Budgets

The fiscal year 2014 budget reflects a small improvement in economic conditions at the state and local level. There is a very modest increase in discretionary funds of approximately \$300 per support unit from state foundation program. The 2013 Legislature increased the minimum teacher salary from \$30,500 to \$31,000, and funded that increase through the salary allocation schedule. The Legislature also restored frozen steps for years of experience on the allocation schedule, resulting in a small increase in the instructional index. Despite the changes noted, Idaho public school funding remains approximately \$110 million below pre-recession levels.

Fiscal year 2014 will be the eighth year after the 2006 Idaho Legislature changed the funding mechanism for public schools to remove from property taxes the basic maintenance and operation levy. As a result of this action, local property owners no longer pay the .3% of taxable market values for the support of local schools. These funds were to be replaced as part of the state foundation payment by increasing the sales tax from 5% to 6%. Following the action to remove the .3% of public school funding from the property tax, the Idaho Legislature placed \$100 million in the *Public School Stabilization Fund* to offset fluctuations in the collection of sales taxes. However, these funds were substantially exhausted to protect public schools from mid-year holdbacks and to minimize the reductions to the fiscal year 2010 public school appropriation. The Lewiston School District continues to levy local property taxes for voter approved supplemental levies.

Since fiscal year 2011-2012 the District has shown declining enrollment. The calculated support units based on the May 15, 2012 foundation payment saw a decline from the 241.7 support units projected in the original budget to 240.8 units. The 2012-2013 revenue projection was based on 239 support units, and in the first reporting period only 237.04 units were measured. The support unit is based on average daily attendance which determines the state foundation payments as well as many other funding lines that use the support unit as a multiplier.

The fiscal 2014 estimated state foundation funding reflects a modest increase in the salary apportionment and support unit values. The support unit value increased from \$19,706 in 2013 to \$20,000 for 2014. The original fiscal 2013 budget was based on estimated state revenues of \$21,438,073 compared to the fiscal 2014 budget which is based on \$21,768,921.

Property tax revenues in the 2014 budget are based on the same taxable market value as the original 2013 budget. Some property values in the District have declined over the past year due to a weak real estate market, which is beginning to show signs of strengthening through the spring of 2013. An important factor in predicting tax revenues is a decrease in the Homeowner's Exemption factor from \$83,974 to \$81,000. This reduction in the exemption causes the **taxable** value of a home to rise, with no corresponding increase in gross market value. The supplemental levy included in the fiscal year 2013 budget was approved in May 2008 with support from just over 82.6% of those voting in the election. The five (5) year supplemental levy went before the voters for renewal on May 21, 2013, and was approved by 85.6% of voters who cast votes on the question.

Legislation still exists which mandates that districts must spend 2% of the replacement cost of student occupied buildings on maintenance expenditures. Lottery funds that formerly supported this requirement were included in the support unit value over the past several years, and were not allocated as a separate appropriation. The 2013 Legislature restored one-third of the lottery funding, expected to be approximately \$120,000, and it is included in the School Plant Facilities Reserve fund budget. The fiscal 2014 budget does include the minimum expenditure requirement. Despite several years of diminished facilities funding, the district is committed to maintaining its buildings with an emphasis on preventative maintenance, safety, functionality, and energy efficiency.

Although the table on page 2 summarizes all governmental funds, it is important to consider separately totals for the general maintenance and operations fund. These expenditures are those for educational and support services provided to students in the basic programs provided by the district. Special revenue funds are those restricted by law, regulations, or policy for a specific purpose. The capital project fund expenditures are restricted by law for major capital additions and improvements. Expenditures in both special revenue funds and capital projects funds will fluctuate from year to year depending on grant revenues received and capital projects scheduled.

The district's proprietary funds for the operation of the print shop and the insurance risk fund are usually not included in the above totals, since these funds are self-supporting and the revenues are already scheduled as expenditures in the governmental funds. However, this year \$150,000 will be transferred from the insurance risk fund to the general fund to offset the cost of health insurance premiums for employees. The District was able to maintain the level of employee health insurance coverage for fiscal year 2014 with a very modest price increase of approximately 2.5% by utilizing the competitive bid process, which was coordinated by our benefits consultants, Helbling Employee Benefits.

The general fund expenditures are analyzed in the following schedule on a cost per pupil basis and identify any change in the portion of the total current expense applied to each functional division of service.

Budgeted Expenditures per Pupil - General Fund - by Function

Expenditure	Original Budget 2012-2013		Proposed Budget 2013-2014	
	Amount per Pupil	% Current Expend.	Amount per Pupil	% Current Expend.
Instruction	4,622	62.7%	4,619	62.61%
Guidance/Health	204	2.8%	205	2.78%
Special Services (Ancillary)	157	2.1%	147	1.99%
Instructional Improvement	21	.3%	29	0.39%
Educational Media	127	1.7%	126	1.71%
Instruction-Related Technology	138	1.9%	125	1.69%
Board and District Admin.	194	2.6%	190	2.58%
School Administration	479	6.5%	479	6.49%
Business Operations	123	1.7%	100	1.36%
Administrative Technology Svc.	96	1.3%	90	1.22%
Custodial/Utilities	528	7.1%	532	7.21%
Maintenance	366	4.9%	374	5.07%
Security			35	0.47%
Transportation	294	4.0%	302	4.09%
Debt service/Transfers	25	.4%	25	0.34%
Total	7,374	100.0%	7,378	100.00%

The 2012-2013 expenditure per pupil of \$7,378 is an increase of 0.05% from the previous year's original budget, due to very little change in state and local funding.

The next schedule analyzes the change in the proportion of general fund expenditures applied to each object of expenditure such as salaries, benefits, purchased services, and capital objects. The budget for personnel costs is approximately 87.4% of the total general fund budget, and represents a change of 0.9% from the 2012-2013 original budget, where personnel costs represented 86.5% of the general fund budget. This change is reflective of the one-step and lane advancement on salary schedules, as well as the slight increase in employee health insurance costs.

General Fund Expenditures per Pupil by Object

	Original 2012-2013 Budget			Proposed 2013-2014 Budget	
	Amount per	% Current		Amount per	% Current
Expenditure	Pupil	Expenditures		Pupil	Expenditures
Salaries	4,617	62.60%		4,620	62.62%
Benefits	1,762	23.90%		1,826	24.75%
Purchased Services	479	6.50%		436	5.91%
Supplies	332	4.50%		320	4.34%
Capital Objects	118	1.60%		112	1.52%
Other	66	0.90%		64	0.87%
Total	7,374	100%		7,378	100%

Resources to Support Operations

Programs and services included in the General Fund Budget are primarily supported by local tax revenues and allocations from the State of Idaho School Foundation program. A comparison of revenue sources to support operations for the current and proposed General Fund budgets are presented below. Transfers-in include funds that are transferred to the general fund from restricted funds. In 2014, a transfer of \$150,000 will be made from the District's Medical Trust Fund to subsidize the cost of health insurance premiums. From fiscal year 2002 through 2010, the district was partially self-insured in a Blue Cross "Mini-Max" Plan, paid premiums at the minimum level, but accumulated funds to pay claims up to the maximum level. In 2011, due to exceptionally high claims experience, the insurance committee elected to participate in the Blue Cross Statewide Schools health insurance pool, and reduce the risk associated with partial self-insurance. The Medical Trust Fund paid all outstanding claims of the former Mini-Max Plan during 2011, and is being used to offset premium costs over subsequent years. As discussed above, the district's health insurance coverage was bid on the open market, and Regence Blue Shield provided a premium increase of approximately 2.50% for the 2013-2014 renewal. A fund transfer of \$150,000 is budgeted to offset the impact of this increase for employees.

General Fund Revenue Sources

Revenue Sources	Original Budget 2012- 2013	Proposed Budget 2013- 2014	% Change
Property Taxes	\$12,774,536	\$12,774,536	0.00%
State Sources	21,438,073	21,768,921	1.54%
Other Local Sources	216,000	216,000	0.00%
Transfers In	308,000	193,000	-37.34%
Total General Fund Revenue	\$34,736,609	\$34,952,457	0.62%

Property tax levies are based on a total net taxable value for 2012 estimated at \$2,416,604,000, which includes the tax increment that will revert back to the district from the urban renewal areas. Fiscal year 2013-2014 is the fifth year of a 5-year supplemental levy voted on in May of 2008. On May 21, 2013, the voters approved a 5-year renewal of the supplemental levy at the same rate of .00439 with 85.6% of the votes cast on the levy question favoring the levy.

Schedule of Property Tax Rates (Tax rates per \$1 of Taxable Value)

Fiscal Year	Maintenance and Operation	Permanent Supplemental Levy	5-Year Supplemental Levy	Tort/ Judgment Levy	Total
2001	0.00301938	0.00088400	0.00439000	0.00003885	0.00833223
2002	0.00304056	0.00088400	0.00439000	0.00003843	0.00835299
2003	0.00299405	0.00088400	0.00439000	0.00003829	0.00830634
2004	0.00321728	0.00088400	0.00439000	0.00004139	0.00853267
2005	0.00312938	0.00088400	0.00439000	0.00004129	0.00844466
2006	0.00291284	0.00086151	0.00427830	0.00010041	0.00815306

Fiscal Year	Maintenance and Operation	Permanent Supplemental Levy	5-Year Supplemental Levy	Tort/Judgment Levy	Total
2007	0	0.00088400	0.00439000	0.00028977	0.00530298
2008	0	0.00088400	0.00439000	0.00003010	0.00530415
2009	0	0.00088400	0.00439000	0.00003010	0.00530415
2010	0	0.00088400	0.00439000	0.00002344	0.00529744
2011	0	0.00088400	0.00426428	0.00001481	0.00516309
2012	0	0.00088400	0.00439000	0.00002344	0.00529744
2013	0	0.00088400	0.00439000	0.00002344	0.00529744
Est. 2014	0	0.00088400	0.00439000	0.00002344	0.00529744

Facilities

In October of 2010, and again in March of 2011, patrons of the District failed to pass a bond levy which would have funded a comprehensive four-year high school. The needs for adequate learning space have not disappeared, however, and continued maintenance of existing facilities remains a high priority. Decisions impact not only the general fund budget, but also the School Plant Facilities Budget. Priorities are outlined in a Ten-Year Plan that is updated yearly and shared with the Board of Directors.

Other

Despite budget challenges, the District maintains a high level of commitment to providing quality programs for all students. A wide range of alternative placements are available to special needs students in order to ensure successful completion of their education. These programs include a full day kindergarten for children with low reading scores, intervention rooms, alternative high school, summer programs, counseling, psychologists, school-community resource workers, one-to-one aides, and a full slate of certificated and classified staff. Students also participate in the Gifted and Talented Program.

Following three years of decline, discretionary funds in the State Foundation Program increased from \$19,706 in 2012-2013, to \$20,000 for the 2013-2014 budget year. The District has experienced a decline in enrollment and Average Daily Attendance (ADA), resulting in a change in support units from 240.8 in 2012, 237.04 units for 2013 and an estimated 236.5 units for 2014. Although challenges continue to exist with regard to state funding for public schools, Idaho's economy shows signs of recovery

from several years of recession, and our funding levels have somewhat stabilized. I am very pleased to present a budget that provides step increases to staff members for years of service, lane advancement for educational attainment, minimal change in employee benefit costs, and maintains all programs and services for students. I urge your adoption of this budget for the 2013-2014 school year.

Sincerely,

Joy C. Rapp, Ed.D.
Superintendent

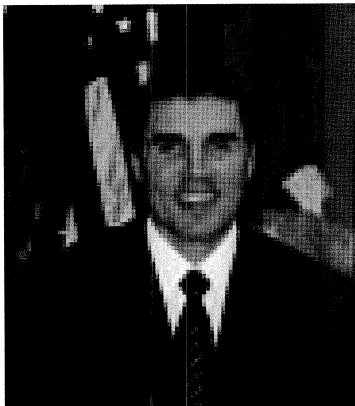
INDEPENDENT SCHOOL DISTRICT NO. 1

BOARD OF DIRECTORS, JUNE, 2013

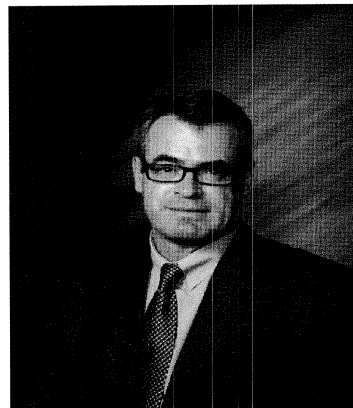
President Brenda Forge
Elected May, 2009
Term Ends June, 2015



Vice President Sheri Allen
Elected May, 2013
Term Ends June 2019



Director Bradley Rice
Appointed April 2011
Term Ends June 2015



Director Brad Cuddy
Elected May, 2013
Term Ends June 2019



Director Dale Yochum
Elected May, 2011
Term Ends June 2017

ORGANIZATIONAL SECTION

I. THE DISTRICT ENTITY

The district operates under Title 33 of the Idaho Code, and under a charter which was created originally in 1880 by the Eleventh Territorial Legislature of Idaho. Independent School District No. 1 is one of three (3) *Charter Districts* operating in the State of Idaho.

The District is Fiscally Independent

The laws of the State of Idaho give the District the power to levy taxes, determine fees and other charges, approve and modify budgets and issue debt without approval from any other government. There are some ministerial approvals required of Nez Perce County and the State Tax Commission for the purposes of assuring that the District has followed the law regarding budgeting and assessing taxes, but there are no substantive approvals required. The District is also subject to the general oversight of the Idaho State Department of Education.

The District serves a general population of approximately 33,000 spread over an area of 142.8 square miles. The District currently consists of eleven schools: one high school (grades 10-12), one alternative high school (grades 7-12), two junior high schools (grades 7-9) and seven elementary schools (grades K-6). In addition the District operates summer programs and an educational program at the Juvenile Detention Center. The District currently has 4794 students enrolled in its regular day school programs using the February date that has been established for the narrative.

II. BUDGET AND FINANCIAL POLICIES

Budget Preparation and Hearing

General requirements for budget preparation are included in Idaho Code section 33-402, 33-801 and 63-802A. Prior to May 1 of each year the District must set and notify the county Clerk of the date, time and place of its public budget hearing. At the May 28, 2013 meeting of the Board of Directors, the administration presented the amended budget for fiscal year 2013 and the proposed budget for fiscal year 2014. At its June 10, 2013 meeting, the Board of Directors will hold a public hearing on both the proposed and the amended budgets. Following the public hearing, the Board of Directors may take formal action to adopt the proposed budget for fiscal year 2014.

A copy of the budget must be available for examination by the public from the time the notice is given until the date of the hearing. The copy must be available at all reasonable times in the administrative office of the school district or at the office of the clerk of the district. This year, the draft budget has been posted on the school district website, to permit easier public access.

Notice of the budget hearing must be posted and published as prescribed in Idaho Code 33-402. Such notice shall include a summary statement of the budget and shall include comparative actual figures for two prior years and the budget for the prior year. The purpose of the budget hearing is to provide district patrons an opportunity to express their opinions to the board. District patrons do not vote on the budget at the hearing.

At the public hearing in June, or within 14 days of the hearing, the board approves the final budget. A copy of the approved budget must be submitted to the State Department of Education no later than ten days following the adoption.

Certification of Levies

Prior to the Thursday before the second Monday in September, the board shall certify to the board of county commissioners the amount of revenue that must be raised by local taxes. A copy of the budget that was adopted at the public hearing shall be submitted with the tax certification form. The certification for the M & O portion must be made in dollars. The supplemental levies in the Lewiston School District are certified at a tax rate as approved by patrons, however, they may not be certified for more than the amount in the adopted budget.

System of Classifying Revenue and Expenditures

Revenues of the District are classified by fund and source. Revenues are grouped into three divisions: **Local Sources**, **State Sources** and **Federal Sources**. Some examples of major revenue sources in each division are: **Local Sources**—property taxes, rental income, local grants from foundations, and interest on investments; **State Sources**—State Foundation Program and grants from state agencies; **Federal Sources** – Title I, Title II, and IDEA Part B.

Expenditures are classified by fund, function and object in this document. By law the District uses the guidelines as established by the State Department of Education as outlined in the IFARMS (Idaho Financial Accounting Management System) Manual. There are five broad functional categories used by the District to classify expenditures. They include instructional, instructional support, other (food service), debt service (interest on debt), and major capital projects. Examples of expenditure objects are salaries, employee benefits, purchased services, supplies and equipment.

The Budget Basis of Measuring Available Revenue and Expenditures

Transactions or events may take place in one fiscal year and result in cash receipts or payments in either the same fiscal year or another fiscal year. Accounting for and reporting a transaction in the fiscal year when a cash receipt or payment is made is called cash basis accounting. Accounting for the transaction in the fiscal year when the event takes place regardless of when cash is received or payment is made is called accrual or accrual basis of accounting. In its Governmental Funds, generally the District recognizes revenue and expenditures for both budget and financial reporting purposes in the fiscal year when the underlying event takes place. This would generally be described as an accrual measurement basis. However, there are some exceptions to this general accrual measurement basis. The following describes those exceptions:

Governmental Fund Revenue

The District includes in available revenue only revenue that will be collected in cash within one year following the close of the fiscal year, and in the case of property tax revenue, only revenue that will be collected within 60 days of the close of the fiscal year.

Governmental Fund Expenditures

The District includes as expenditures those items which have been received or for which the service has been rendered as of the end of the fiscal year. Encumbrances (purchase orders issued for goods and services) which have not been formally obligated will be recorded as expenditures in the year the transaction creates an obligation.

The District does not depreciate its long term physical assets used in activities of the governmental funds. Purchases of long term physical assets are included as budget expenditures in the year purchased.

Proprietary Funds

In its proprietary funds, the District's budget measurement basis is accrual with no modifications. Long term physical assets are depreciated over their expected useful lives and the budget includes a provision for a depreciation charge.

The District Fund Structure

All of the financial activity of the District is segregated into various funds. A fund is a fiscal and accounting entity; it is in substance an accounting segregation of financial resources each with cash and other assets, liabilities and residual equity or fund balance. Generally accepted accounting standards have defined and classified funds used by all kinds of governments. The District follows these fund definitions, and, therefore district funds are grouped into three general categories: ***Governmental Funds, Proprietary Funds and Fiduciary Funds.***

Resources segregated into the ***Governmental Fund*** category are those used for the usual governmental services financed by taxes, state, and federal aid. Resources segregated into the ***Proprietary Fund*** category are those used to finance activities similar to those found in the private sector and are usually financed at least partially from some sort of user charge. Resources segregated into ***Fiduciary Funds*** are those held by the government as a trustee or agent for some other entity or group.

The District uses three types of ***Governmental Funds***: a General Fund (the Maintenance and Operation Fund); Special Revenue Funds; and one Capital Projects Fund (SPFR). The District uses two ***Proprietary Funds***: both are Internal Service Funds, one for the operation of the Print Shop and the second is a medical insurance risk fund which accounts for a reserve for medical claims. The District uses ***Fiduciary Funds***: The nonexpendable portions of the Lewiston School District Trust Funds are accounted for as Private Purpose Trusts and Student Activities are accounted for in the Agency Fund. A description of the activities financed and accounted for in each of these funds precedes the detailed budget for each fund presented in this budget document. The District does not present budgets for the Fiduciary Funds in this document as these budgets do not require formal approval.

Functional Classification of Expenditures

Budget expenditure categories have been adopted by the State Department of Education for use by Idaho school districts. The only deviations are those necessary to conform to Idaho statutes. The manual for Idaho school districts is the Idaho Financial Accounting Reporting Management System (IFARMS). The following describe the broad categories for expenses used for budgeting and reporting purposes.

Function 512 – 546: INSTRUCTIONAL SERVICES. This function includes those activities dealing directly with the instruction of pupils. Teacher salaries, teacher aide salaries, salaries for interscholastic athletics and activities, equipment in the classroom essential to the subject taught, and furniture, supplies and services directly related to instruction are examples of the type of expenditures that are included.

Function 611 – 691: INSTRUCTIONAL SUPPORT SERVICES. This function encompasses those district-wide activities which have as their purpose managing, directing and supervising the instructional program and improving the quality of instruction and curriculum. It includes responsibilities in such areas as counseling and guidance, improvement of curriculum and instruction, school and district administration, transportation, building maintenance, and business operations. This function also embraces the preparing, maintaining and distribution of library and media resources including technology used to support instruction.

Function 700: SCHOOL FOOD SERVICES. This function encompasses those activities which have as their purpose the management of the food service program of the school or school system, and serving of regular and incidental meals, lunches, breakfasts, or snacks in connection with school activities. It includes directing and managing food services, preparing and serving food, operating kitchen equipment and storage of food and equipment.

Function 810: CAPITAL ASSETS PROGRAM. Included in this function are activities concerned with the acquisition of buildings, the remodeling and construction of buildings and additions to buildings.

Function 900: DEBT SERVICES AND TRANSFERS OUT. This function covers bond principal and the interest on long term bonds and short term tax anticipation notes. The District currently has no bonded indebtedness, and therefore all expenditures budgeted in this function are for short term notes. Transfers out include amounts transferred from one fund into another fund.

III. STRATEGIC PLAN

The Guiding Philosophy, Strategies, and model for collecting and comparing data are components of the District's Strategic Plan and are summarized as follows:

Guiding Philosophy

Purpose: To educate and inspire learners for life

Vision: To achieve the highest individual potential

Mission: Strive...Achieve...Succeed...Go Beyond!

Strategies

- ✓ Design and implement a research-based, aligned, written, taught and assessed curriculum that is rich and rigorous
- ✓ Continuously improve organizational structures to result in improved student learning

- ✓ Focus professional development on research-based instructional practices that lead to high student performance
- ✓ Define criteria that describe high performance of students and staff. Recognize when standards are met or exceeded
- ✓ Invite, celebrate and honor adaptations that increase student achievement
- ✓ Utilize a data driven, continuous improvement model to focus ongoing work throughout the organization
- ✓ Integrate technology to maximize efficiency and effectiveness in a standards-based accountability system

Goals

The following goals were set in the spring of 2012:

- The percentage of students scoring proficient or advance on the Idaho Standards Achievement Test will meet or exceed the state average (All students, Students with Disabilities and Students who are Economically Disadvantaged).
- The District will close the gap between all students and economically disadvantaged students by two percent (2%) each year as measured by the Idaho Standards Achievement Test in reading, mathematics and language usage.
- The District will increase the percentage of students scoring ADVANCED to 50% as measured by the Idaho Standards Achievement Test in reading, mathematics, and language usage.
- The District will score at benchmark on the K-2 Idaho Reading Indicator for Grades K-2 as set by the Idaho Legislature.
- The District will outperform both the state and national composite scores on the SAT college entrance exam.

All Goals cover the years from 2010-2011 through 2013-2014.

IV. OPERATING AND CAPITAL BUDGET DEVELOPMENT

Preparation of the Operating Budget

The preparation of the budget is the process of defining service levels such as the course offerings in the educational program; projecting student enrollments, developing staffing allocations, estimating expenditure needs to support programs and services, and projecting available revenues. After several years of declining revenues, the revenues used to develop the

2014 budget are relatively flat. The fiscal year 2014 budget was developed with full knowledge of the cost of salaries and benefits and a line-by-line placement of all personnel.

Revenue projections are made as information is available. Supplemental levies are dependent upon net taxable value of property in the District as of August, and an estimate is made based on the prior year's December market value. State revenues are determined by attendance and state appropriation. Enrollment and attendance projections are made monthly and are finalized after kindergarten enrollments in March. At the state level, the public school appropriation is made before the legislature adjourns for the year.

Since salaries and fringe benefits constitute approximately 87% of budget expenditures, careful consideration is given to staffing allocations for both instructional and non-instructional positions. The staffing needs of the District are constructed on a zero based approach at all levels, with benefit estimates tied to individual positions. Due to slight increases in funding at the state and local levels, as well as only a slight increase in the cost of employee health insurance, the administration was able to provide employees with credit for one year of experience as well as educational attainment on the salary schedules. Expenditures for other line items remained stable although priorities shifted expenditures between supplies and purchased service budgets..

Administrative staff members have responsibility for budget line items. For building level budgets, per pupil appropriations are established, permitting staff involvement in the determination of resource allocations within the buildings. Principals had the opportunity to distribute individual building budgets between services, materials, supplies and equipment according to specific needs. Staffing levels were determined based on projected revenue and student cohort numbers, as well as secondary and kindergarten registration.

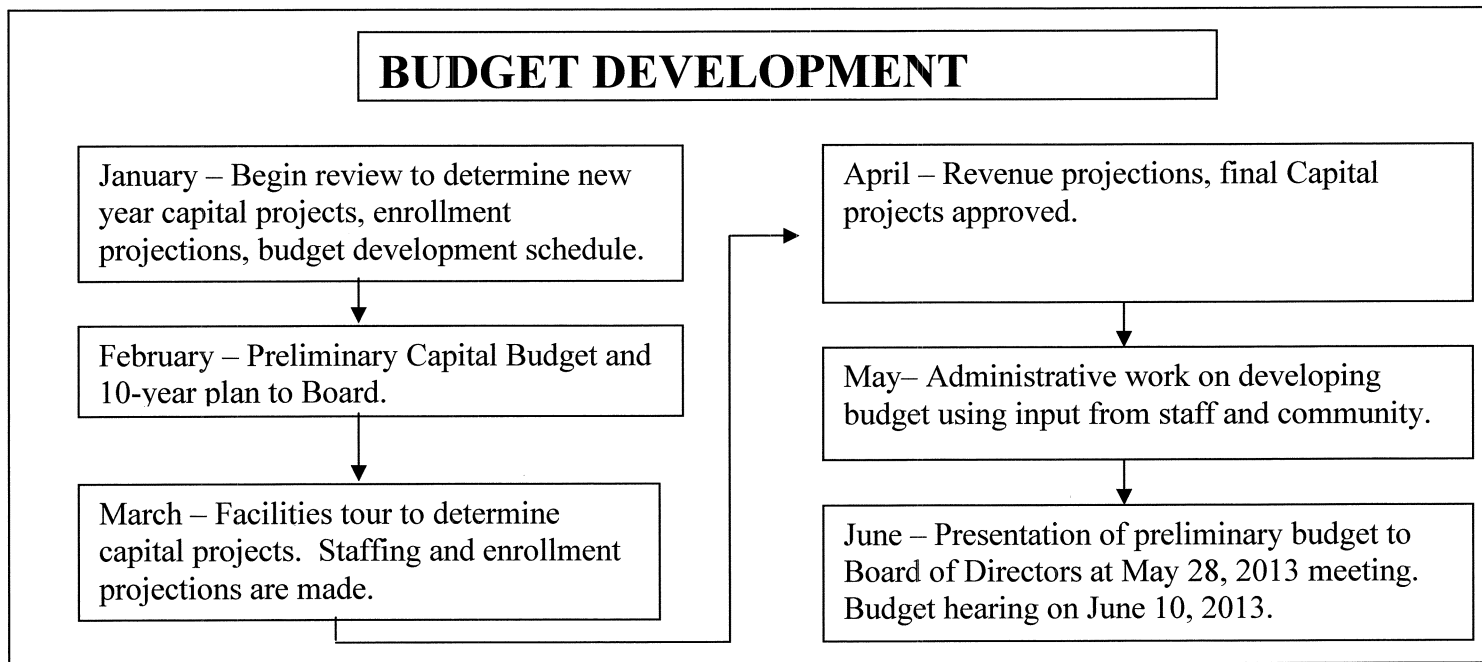
The 2014 proposed budget was presented on May 28, 2013, at the monthly Board work session. The public budget hearing is scheduled for June 10, 2013.

Preparation of the Capital Budget

Each year the District updates its ten-year school plant facilities plan which is presented to the School Board during their February meeting. This document includes a summary of district facilities and capital outlay projects. It also includes a five-year maintenance schedule for roofing, flooring, asphalt, plumbing, sidewalks and restrooms. A detailed building-by-building analysis is included in this plan. A preliminary listing of maintenance and construction projects and major capital

purchases is presented to the Board at this time. Based on this list, the agenda for the annual Board facilities inspection is established. This tour is typically completed in March, and the final capital budget is set at the April School Board meeting.

The funding for these capital projects will be expended from the *Special Plant Facilities Reserve Funds (SPFR)*. The majority of the projects are repairs to roofing and upgrades at Sacajawea Junior High School. Funding for general maintenance and repair items such as carpet/vinyl replacement, door and lock replacement, playground, sidewalk and asphalt upkeep is found in the General Fund, thereby preserving SPFR for major facilities projects.



V. BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

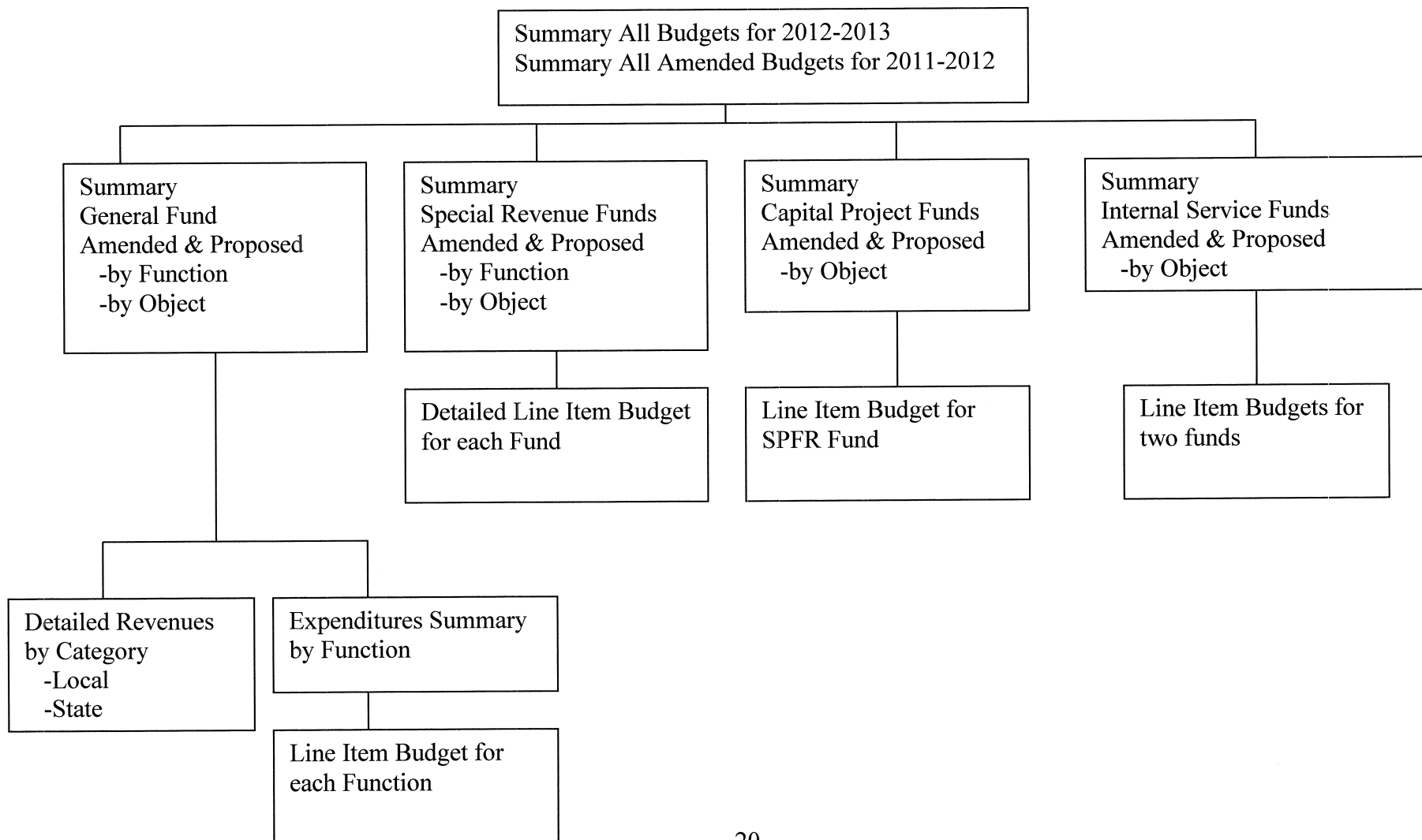
Budgets are set on a line item basis with each administrator assigned responsibility for various cost centers in the budget. Each administrator is authorized to approve the expenditure of funds within his/her respective responsibility area. Purchase orders are routed through the Superintendent for approval and through the business office to verify availability of funds, proper account coding and compliance with legal purchasing procedures. The district utilizes encumbrance control on services, supplies and equipment to insure that obligations are recognized as soon as financial commitments are made. The encumbrance of funds is an important control measure to prevent the inadvertent over expenditure of budget appropriations due to the lack of information about future commitments. For budgetary purposes, appropriations lapse at fiscal year-end and outstanding encumbrances at year-end are canceled.

The District maintains an interactive, on-line budgetary accounting and control system that provides administrators and the Board of Directors assistance in administering, monitoring and controlling the implementation of the budget. At least monthly, a report of expenditures compared to budget is prepared for the Board and each budget administrator. Revenue reports are also prepared that track receipts against the budget. Monthly revenue projections are made as information on taxes and attendance is available.

FINANCIAL SECTION

I. PYRAMID APPROACH

Detailed budget data for all funds follows a pyramid approach. Summary schedules are followed by detail information.



INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

II. Summary of all Funds Proposed Budget for Fiscal Year 2013-2014

	Governmental Funds			Proprietary Funds
	General Fund	Special Revenue Funds	Capital Projects Funds	Internal Service Funds
REVENUES				
Property Taxes	12,774,536			
Other Local	216,000	1,469,836	80,000	122,000
State Revenues	21,768,921	97,464	120,000	
Federal Revenues		3,538,884		
Other Revenues				
Total Revenues	\$ 34,759,457	\$ 5,106,184	\$ 200,000	\$ 122,000
Transfers In	193,000	52,000	69,089	
Total Revenues and Transfers In	\$ 34,952,457	\$ 5,158,184	\$ 269,089	\$ 122,000
EXPENDITURES				
Instruction	\$ 22,142,731	\$ 3,012,161		
Instructional Support	13,109,650	10,973		208,572
Food Services Program	-	2,341,584		
Capital Assets Program	-	-	405,529	
Other Services				
Total Expenditures	\$ 35,252,381	\$ 5,364,718	\$ 405,529	\$ 208,572
Transfers Out	121,089	43,000		150,000
Total Expenditures and Transfers Out	\$ 35,373,470	\$ 5,407,718	\$ 405,529	\$ 358,572
Excess of Revenues over Expenditures	\$ (421,013)	\$ (249,534)	\$ (136,440)	\$ (236,572)
Estimated Fund Balance - July 1	2,929,096	682,137	1,815,497	451,313
Estimated Fund Balance - June 30	\$ 2,508,083	\$ 432,603	\$ 1,679,057	\$ 214,741

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

III. Summary of all Funds Proposed Amended Budget for Fiscal Year 2012-2013

	Governmental Funds			Proprietary Funds
	General Fund	Special Revenue Funds	Capital Projects Funds	Internal Service Funds
REVENUES				
Property Taxes	12,474,536			
Other Local	216,000	1,616,522	80,000	145,000
State Revenues	22,496,979	11,000		
Federal Revenues		3,900,818		
Other Revenues				
Total Revenues	\$ 35,187,515	\$ 5,528,340	\$ 80,000	\$ 145,000
Transfers In	273,000	52,000	82,979	
Total Revenues and Transfers In	\$ 35,460,515	\$ 5,580,340	\$ 162,979	\$ 145,000
EXPENDITURES				
Instruction	\$ 22,899,795	\$ 3,473,283		
Instructional Support	13,049,914	20,723		181,471
Food Services Program	-	1,883,054		
Capital Assets Program	-	-	356,990	
Other Services		12,984		
Total Expenditures	\$ 35,949,709	\$ 5,390,044	\$ 356,990	\$ 181,471
Transfers Out	134,979	43,000		230,000
Total Expenditures and Transfers Out	\$ 36,084,688	\$ 5,433,044	\$ 356,990	\$ 411,471
Excess of Revenues over Expenditures	\$ (624,173)	\$ 147,296	\$ (194,011)	\$ (266,471)
Estimated Fund Balance - July 1	3,553,269	534,841	2,009,508	717,784
Estimated Fund Balance - June 30	\$ 2,929,096	\$ 682,137	\$ 1,815,497	\$ 451,313

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET
For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013
Summary of Revenues and Expenditures
Expenditures by Function

	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
REVENUES						
Property Taxes	\$ 12,076,049	\$ 12,033,801	\$ 12,477,784	\$ 12,774,536	\$ 12,474,536	\$ 12,774,536
Other Local	214,703	318,104	329,705	216,000	216,000	216,000
State Revenues	21,482,346	23,120,137	21,394,559	21,438,073	22,496,979	21,768,921
Federal Revenues	3,062,701	432,310	510,708	-	-	-
Other Revenues	-	1,392	1,709	-	-	-
Total Revenues	\$ 36,835,799	\$ 35,905,744	\$ 34,714,465	\$ 34,428,609	\$ 35,187,515	\$ 34,759,457
Transfers In	\$ 105,000	\$ 200,592	\$ 305,962	\$ 308,000	\$ 273,000	\$ 193,000
Total Revenues and Transfers In	\$ 36,940,799	\$ 36,106,336	\$ 35,020,427	\$ 34,736,609	\$ 35,460,515	\$ 34,952,457
EXPENDITURES						
Instruction	\$ 23,393,927	\$ 22,376,514	\$ 22,156,451	\$ 21,991,588	\$ 22,899,795	\$ 22,142,731
Instructional Support	13,906,091	13,259,210	12,952,086	12,975,745	13,049,914	13,109,650
Food Services Program	-	11,591	13,630	-	-	-
Capital Assets Program	-	-	-	-	-	-
Other Services	-	-	-	-	-	-
Total Expenditures	\$ 37,300,018	\$ 35,647,315	\$ 35,122,167	\$ 34,967,333	\$ 35,949,709	\$ 35,252,381
Transfers Out	135,374	201,205	141,475	121,089	134,979	121,089
Total Expenditures and Transfers	\$ 37,435,392	\$ 35,848,520	\$ 35,263,642	\$ 35,088,422	\$ 36,084,688	\$ 35,373,470
Excess (deficiency) of Revenues over Expenditures	\$ (494,593)	\$ 257,816	\$ (243,215)	\$ (351,813)	\$ (624,173)	\$ (421,013)
Fund Balance - July 1	\$ 4,033,261	\$ 3,538,668	\$ 3,796,484	\$ 3,076,446	\$ 3,553,269	\$ 2,929,096
Adjustments						
Fund Balance - June 30	\$ 3,538,668	\$ 3,796,484	\$ 3,553,269	\$ 2,724,633	\$ 2,929,096	\$ 2,508,083

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET
For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013
Summary of Revenues and Expenditures
Expenditures by Object

	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
REVENUES						
Property Taxes	\$ 12,076,049	\$ 12,033,801	\$ 12,477,784	\$ 12,774,536	\$ 12,474,536	\$ 12,774,536
Other Local	214,703	318,104	329,705	216,000	216,000	216,000
State Revenues	21,482,346	23,120,137	21,394,559	21,438,073	22,496,979	21,768,921
Federal Revenues	3,062,701	432,310	510,708	-	-	-
Other Revenues	-	1,392	1,709	-	-	-
Total Revenues	\$ 36,835,799	\$ 35,905,744	\$ 34,714,465	\$ 34,428,609	\$ 35,187,515	\$ 34,759,457
Transfers In	\$ 105,000	\$ 200,592	\$ 305,962	\$ 308,000	\$ 273,000	\$ 193,000
Total Revenues and Transfers In	\$ 36,940,799	\$ 36,106,336	\$ 35,020,427	\$ 34,736,609	\$ 35,460,515	\$ 34,952,457
EXPENDITURES						
Salaries	23,380,446	22,477,501	22,237,009	21,973,818	22,846,663	22,150,013
Benefits	9,383,443	8,805,846	8,624,207	8,381,883	8,547,618	8,754,463
Purchased Services	2,283,561	2,066,770	2,080,823	2,296,098	2,121,098	2,092,205
Supplies/Materials	1,536,154	1,628,192	1,605,471	1,570,896	1,566,460	1,534,285
Capital Objects	535,500	507,749	404,136	563,870	683,870	537,415
Debt Retirements	-	-	-	-	-	-
Insurance	180,914	161,257	170,521	180,768	184,000	184,000
Total Expenditures	\$ 37,300,018	\$ 35,647,315	\$ 35,122,167	\$ 34,967,333	\$ 35,949,709	\$ 35,252,381
Transfers Out	135,374	201,205	141,475	121,089	134,979	121,089
Total Expenditures and Transfers	\$ 37,435,392	\$ 35,848,520	\$ 35,263,642	\$ 35,088,422	\$ 36,084,688	\$ 35,373,470
Excess (deficiency) of Revenues over Expenditures	\$ (494,593)	\$ 257,816	\$ (243,215)	\$ (351,813)	\$ (624,173)	\$ (421,013)
Fund Balance - July 1	\$ 4,033,261	\$ 3,538,668	\$ 3,796,484	\$ 3,076,446	\$ 3,553,269	\$ 2,929,096
Adjustments						
Fund Balance - June 30	\$ 3,538,668	\$ 3,796,484	\$ 3,553,269	\$ 2,724,633	\$ 2,929,096	\$ 2,508,083

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET

For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013

Revenues by Category

Revenue Code	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
LOCAL REVENUES						
411100 Taxes - General M & O						
411200 Taxes - Supplemental	\$ 11,907,174	\$ 11,971,897	\$ 12,415,003	\$ 12,695,243	\$ 12,395,243	\$ 12,695,243
411400 Taxes-Tort	51,650	33,747	33,747	46,293	46,293	46,293
411900 Taxes-Other	117,225	28,157	29,034	33,000	33,000	33,000
TOTAL TAXES	<u>12,076,049</u>	<u>12,033,801</u>	<u>12,477,784</u>	<u>12,774,536</u>	<u>12,474,536</u>	<u>12,774,536</u>
413000 Penalty: Delinquent Taxes		82,518	99,517			
414100 Tuition from Individuals			132			
414200 Tuition from Districts in Idaho	748	965	1,488			
414300 Tuition from Out of State Districts						
415000 Earnings on Investments	43,404	21,924	16,490	25,000	25,000	25,000
416100 School Food Service						
416200 Lunch Sales: Non-reimbur.						
416900 Other Food Sales						
417900 Other Student Revenues	4,868	58,459	64,729	55,325	55,325	55,325
419100 Rentals	17,889	30,858	18,821	30,000	30,000	30,000
419200 Contributions/Donations	41,535	5,179	3,352			
419300 Transportation Fees						
419900 Other Local	106,259	118,201	125,176	77,283	77,283	77,283
419900 Other Local-Cooperative Svc Agreement				28,392	28,392	28,392
TOTAL OTHER LOCAL	<u>214,703</u>	<u>318,104</u>	<u>329,705</u>	<u>216,000</u>	<u>216,000</u>	<u>216,000</u>
410000 TOTAL LOCAL	<u>\$ 12,290,752</u>	<u>\$ 12,351,905</u>	<u>\$ 12,807,489</u>	<u>\$ 12,990,536</u>	<u>\$ 12,690,536</u>	<u>\$ 12,990,536</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET

For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013

Revenues by Category

Revenue Code	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
STATE REVENUES						
431100 Base Support Program	\$ 17,009,508	\$ 18,137,796	\$ 17,258,431	\$ 17,339,737	\$ 17,339,737	\$ 17,486,853
431200 Transportation Support	1,079,322	884,792	949,923	951,572	951,572	902,850
431400 Exceptional Child/SED Support	436,717	422,624	443,118	400,000	400,000	150,000
431500 Border Tuition Support	-	-	-	-	-	-
431600 Tuition Equivalency	-	-	-	-	-	-
431800 Benefit Apportionment	2,499,460	2,322,131	2,276,833	2,278,453	2,278,453	2,419,975
431900 Other State Support	302,003	1,148,288	-	304,659	1,366,301	648,327
432100 Driver Education Program	24,875	40,108	31,937	44,000	44,000	44,000
432400 Vocational Program	110,007	146,586	104,652	104,652	101,916	101,916
437000 Lottery Revenue	-	-	-	-	-	-
438000 Revenue in Lieu of Taxes	20,454	17,812	15,169	15,000	15,000	15,000
439000 Other State Revenue	-	-	314,496	-	-	-
430000 TOTAL STATE	\$ 21,482,346	\$ 23,120,137	\$ 21,394,559	\$ 21,438,073	\$ 22,496,979	\$ 21,768,921
FEDERAL REVENUES						
442000 Indirect Unrestricted Federal	3,062,701	-	-	-	-	-
443000 Direct Restricted Federal	-	19,000	-	-	-	-
445100 Title I - ESEA	-	-	-	-	-	-
445200 Title VI, ESEA Innovative Practices	-	-	-	-	-	-
445100 Adult Education	-	-	-	-	-	-
445500 School Lunch Reimbursement	-	-	-	-	-	-
445600 Title VI-B	-	-	-	-	-	-
445900 Other Indirect Federal Programs	-	413,310	510,708	-	-	-
440000 TOTAL FEDERAL REVENUES	\$ 3,062,701	\$ 432,310	\$ 510,708	\$ -	\$ -	\$ -
451000 Proceeds Bonds, Capital Leases, etc.	-	-	-	-	-	-
453000 Sale of Assets	-	1,392	1,709	-	-	-
450000 TOTAL OTHER	\$ -	\$ 1,392	\$ 1,709	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 36,835,799	\$ 35,905,744	\$ 34,714,465	\$ 34,428,609	\$ 35,187,515	\$ 34,759,457
TRANSFERS IN	105,000	200,592	305,962	308,000	273,000	193,000
460000 TOTAL BALANCE + REVENUES + TRANSFERS	\$ 36,940,799	\$ 36,106,336	\$ 35,020,427	\$ 34,736,609	\$ 35,460,515	\$ 34,952,457

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET
For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013
Fund Expenditures by Function

	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
EXPENDITURES						
Code INSTRUCTION						
512 Elementary School Programs	\$ 8,635,898	\$ 8,336,085	\$ 8,217,329	\$ 7,879,254	\$ 8,367,943	\$ 8,451,677
515 Secondary School Programs	9,907,218	9,321,527	9,150,734	9,338,620	9,798,444	9,090,184
517 Alternative School Programs	1,023,444	997,079	1,113,897	1,122,782	1,160,212	1,146,504
519 Vocational-Technical Programs	112,558	117,166	106,847	104,652	101,916	101,916
521 Exceptional Child Programs	2,473,482	2,516,061	2,557,741	2,514,966	2,459,966	2,359,484
522 Preschool Exceptional Program	261,863	182,207	171,535	190,604	190,604	176,625
524 Gifted & Talented Program	349,549	314,604	265,993	253,848	253,848	276,213
531 Interscholastic Program	543,678	498,651	507,292	495,557	495,557	474,087
533 School Activity Program	28,655	25,726	23,808	29,923	29,923	29,237
546 Detention Center Program	57,582	67,408	41,275	61,382	41,382	36,804
TOTAL INSTRUCTION	\$ 23,393,927	\$ 22,376,514	\$ 22,156,451	\$ 21,991,588	\$ 22,899,795	\$ 22,142,731
SUPPORT SERVICES						
611 Attendance-Guidance-Health Programs	\$ 1,121,129	\$ 1,009,822	\$ 985,796	\$ 969,707	\$ 969,707	\$ 983,043
616 Special Services	725,903	745,902	768,148	746,318	752,700	706,192
621 Instructional Improvement Program	126,193	59,332	31,245	101,653	101,653	137,170
622 Educational Media Program	692,757	676,503	612,029	605,950	605,950	606,303
623 Instruction-Related Technology Program	717,750	638,391	608,310	656,137	656,137	600,117
631 Board of Education	224,879	85,311	43,736	60,415	60,415	60,415
632 District Administration	905,148	869,836	823,021	861,045	861,345	849,608
641 School Administration	2,389,050	2,292,540	2,271,668	2,278,974	2,343,229	2,296,478
651 Business Operations	346,562	331,098	337,571	516,793	516,793	410,262
655 Central Services Programs	73,185	56,292	60,924	69,777	69,777	70,163
656 Administrative Technology Services	351,653	458,678	450,399	454,684	454,684	431,180
661 Buildings-Care Program	2,765,707	2,675,828	2,660,121	2,512,183	2,515,415	2,547,614
663 Maintenance-Non-student Occupied	658,696	627,272	593,171	552,246	552,246	598,000
664 Maintenance-Bldgs. & Equip.	1,374,103	1,295,572	1,251,483	1,192,342	1,192,342	1,196,622
667 Security	-	-	-	-	-	170,000
681 Pupil to School Transportation	1,270,249	1,265,822	1,269,578	1,250,825	1,250,825	1,287,787
682 Pupil Activity Transportation	72,082	79,169	82,101	74,560	74,560	74,560
683 General Transportation Program	91,045	91,842	102,785	72,136	72,136	84,136
691 Other Support Services						
TOTAL SUPPORT SERVICES	\$ 13,906,091	\$ 13,259,210	\$ 12,952,086	\$ 12,975,745	\$ 13,049,914	\$ 13,109,650
710 Food Services Program	\$ -	\$ 11,591	\$ 13,630	\$ -	\$ -	\$ -
810 Capital Assets Program	-	-	-	-	-	-
900 Other Services						
Transfers Out	135,374	201,205	141,475	121,089	134,979	121,089
Total Expenditures and Transfers	\$ 37,435,392	\$ 35,848,520	\$ 35,263,642	\$ 35,088,422	\$ 36,084,688	\$ 35,373,470

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET
For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013

Function 512: Elementary School Program Instructional Expenses by Object

Code	Elementary	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
	100 Salaries	\$ 5,931,566	\$ 5,709,893	\$ 5,610,211	\$ 5,478,451	\$ 5,887,342	\$ 5,782,922
	200 Benefits	2,341,625	2,176,137	2,117,439	2,029,262	2,109,060	2,223,187
	300 Purchased Services	38,084	39,862	38,548	47,960	47,960	43,556
	400 Supplies/Materials	266,452	398,471	414,309	296,581	296,581	374,512
	500 Capital Objects	58,171	11,722	36,822	27,000	27,000	27,500
	600 Debt Retirement						
	700 Insurance/Judgment						
	800 Transfers						
	Total Elementary School Program Expenditures	<u>\$ 8,635,898</u>	<u>\$ 8,336,085</u>	<u>\$ 8,217,329</u>	<u>\$ 7,879,254</u>	<u>\$ 8,367,943</u>	<u>\$ 8,451,677</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET
For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013

Function 515: Secondary School Program Instructional Expenses by Object

Code	Secondary	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
	100 Salaries	\$ 6,670,376	\$ 6,345,033	\$ 6,226,541	\$ 6,199,181	\$ 6,591,984	\$ 6,136,039
	200 Benefits	2,714,262	2,528,535	2,461,381	2,447,844	2,516,865	2,495,516
	300 Purchased Services	135,498	146,392	171,205	211,361	211,361	85,862
	400 Supplies/Materials	328,728	259,967	278,255	443,797	441,797	336,330
	500 Capital Objects	58,354	41,600	13,352	36,437	36,437	36,437
	600 Debt Retirement						
	700 Insurance/Judgment						
	800 Transfers						
	Total Secondary School Program Expenditures	<u>\$ 9,907,218</u>	<u>\$ 9,321,527</u>	<u>\$ 9,150,734</u>	<u>\$ 9,338,620</u>	<u>\$ 9,798,444</u>	<u>\$ 9,090,184</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013*

Function 517: Alternative School Program Instructional Expenses by Object

Code	Alternative	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		Actual	Actual	Actual	Original Budget	Amended Budget	Budget
100	Salaries	\$ 525,137	\$ 502,334	\$ 544,875	\$ 548,814	\$ 580,755	\$ 563,330
200	Benefits	171,372	170,715	192,823	195,468	200,957	204,674
300	Purchased Services	311,229	312,269	364,924	364,100	364,100	364,100
400	Supplies/Materials	13,014	9,302	9,351	8,700	8,700	8,700
500	Capital Objects	2,692	2,459	1,924	5,700	5,700	5,700
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total Alternative School Program Expenditures	<u>\$ 1,023,444</u>	<u>\$ 997,079</u>	<u>\$ 1,113,897</u>	<u>\$ 1,122,782</u>	<u>\$ 1,160,212</u>	<u>\$ 1,146,504</u>

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Function 519: Professional-Technical Program by Object

Code	Professional-Technical Programs	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		Actual	Actual	Actual	Original Budget	Amended Budget	Budget
100	Salaries	\$ 29,479	\$ 26,858	\$ 23,524	\$ 28,541	\$ 28,541	\$ 32,276
200	Benefits	10,505	8,593	8,759	-	-	-
300	Purchased Services	19,269	17,042	21,490	26,505	26,505	26,064
400	Supplies/Materials	46,574	52,255	43,753	39,676	36,940	33,101
500	Capital Objects	6,731	12,418	9,321	9,930	9,930	10,475
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total Professional-Technical Program Expenditures	<u>\$ 112,558</u>	<u>\$ 117,166</u>	<u>\$ 106,847</u>	<u>\$ 104,652</u>	<u>\$ 101,916</u>	<u>\$ 101,916</u>

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Function 521: Exceptional Child School Program Instructional Expenses by Object

Code	Exceptional Child	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 1,578,584	\$ 1,607,859	\$ 1,710,890	\$ 1,610,117	\$ 1,610,117	\$ 1,550,728
200	Benefits	679,535	643,068	645,095	592,982	592,982	606,889
300	Purchased Services	209,900	254,682	190,984	293,811	238,811	183,811
400	Supplies/Materials	4,815	10,032	10,516	14,156	14,156	14,156
500	Capital Objects	648	420	256	3,900	3,900	3,900
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total Exceptional Child Program Expenditures	<u>\$ 2,473,482</u>	<u>\$ 2,516,061</u>	<u>\$ 2,557,741</u>	<u>\$ 2,514,966</u>	<u>\$ 2,459,966</u>	<u>\$ 2,359,484</u>

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Function 522: Exceptional Child Preschool Program Instructional Expenses by Object

Code	Exceptional Child Preschool	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 193,219	\$ 137,195	\$ 125,562	\$ 141,688	\$ 141,688	\$ 120,655
200	Benefits	68,644	45,012	45,973	48,916	48,916	55,970
300	Purchased Services						
400	Supplies/Materials						
500	Capital Objects						
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total Exceptional Child Preschool Program Expenditures	<u>\$ 261,863</u>	<u>\$ 182,207</u>	<u>\$ 171,535</u>	<u>\$ 190,604</u>	<u>\$ 190,604</u>	<u>\$ 176,625</u>

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Function 524: Gifted and Talented Program Instructional Expenses by Object

Code	Gifted and Talented	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 235,910	\$ 228,958	\$ 189,525	\$ 182,359	\$ 182,359	\$ 193,830
200	Benefits	84,654	80,959	66,429	62,612	62,612	73,506
300	Purchased Services	26,374	2,089	4,660	3,090	3,090	3,090
400	Supplies/Materials	2,611	2,598	5,379	5,787	5,787	5,787
500	Capital Objects						
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total Gifted and Talented Program Expenditures	<u>\$ 349,549</u>	<u>\$ 314,604</u>	<u>\$ 265,993</u>	<u>\$ 253,848</u>	<u>\$ 253,848</u>	<u>\$ 276,213</u>

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Function 531: Interscholastic Program Instructional Expenses by Object

Code	Interscholastic	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 445,760	\$ 434,834	\$ 442,963	\$ 429,684	\$ 429,684	\$ 409,618
200	Benefits	66,812	63,817	64,329	65,873	65,873	64,469
300	Purchased Services	<u>31,106</u>					
	Total Interscholastic Program Expenditures	<u>\$ 543,678</u>	<u>\$ 498,651</u>	<u>\$ 507,292</u>	<u>\$ 495,557</u>	<u>\$ 495,557</u>	<u>\$ 474,087</u>

Function 533: School Activity Program Instructional Expenses by Object

	School Activity	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 23,902	\$ 21,523	\$ 19,918	\$ 24,969	\$ 24,969	\$ 24,209
200	Benefits	4,753	4,203	3,890	4,954	4,954	5,028
300	Purchased Services						
	Total School Activity Program Expenditures	<u>\$ 28,655</u>	<u>\$ 25,726</u>	<u>\$ 23,808</u>	<u>\$ 29,923</u>	<u>\$ 29,923</u>	<u>\$ 29,237</u>

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Function 546: Detention Center Program Instructional Expenses by Object

Code	Detention Center	2009-2010	2010-2011	2011-2012	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
100	Salaries		\$ 44,756	\$ 30,105	\$ 43,885	\$ 23,885	\$ 21,100
200	Benefits		15,337	8,350	13,911	13,911	12,118
300	Purchased Services	54,710	5,856	389	950	950	950
400	Supplies/Materials	2,682	1,459	2,431	1,318	1,318	1,318
500	Capital Objects	190			1,318	1,318	1,318
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total Detention Center Program Expenditures	<u>\$ 57,582</u>	<u>\$ 67,408</u>	<u>\$ 41,275</u>	<u>\$ 61,382</u>	<u>\$ 41,382</u>	<u>\$ 36,804</u>

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Function 611: Attendance-Guidance-Health Program Instructional Support Expenses by Object

Code	Attendance-Guidance-Health	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 788,113	\$ 708,663	\$ 687,318	\$ 686,255	\$ 686,255	\$ 684,340
200	Benefits	298,860	268,549	259,222	247,585	247,585	262,836
300	Purchased Services	31,719	32,375	38,976	32,472	32,472	32,472
400	Supplies/Materials	299	235	280	1,757	1,757	1,757
500	Capital Objects	2,138			1,638	1,638	1,638
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
Total Attendance-Guidance-Health Program Expenditures		<u>\$ 1,121,129</u>	<u>\$ 1,009,822</u>	<u>\$ 985,796</u>	<u>\$ 969,707</u>	<u>\$ 969,707</u>	<u>\$ 983,043</u>

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		Function 616: Special Services					Program Instructional Support Expenses by Object	
		2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014	
		Actual	Actual	Actual	Original Budget	Amended Budget	Budget	
Code	Special Services							
100	Salaries	\$ 519,110	\$ 541,765	\$ 562,779	\$ 546,689	\$ 552,039	\$ 509,143	
200	Benefits	201,942	199,312	200,062	197,449	198,481	194,869	
300	Purchased Services	4,851	4,825	5,307	2,180	2,180	2,180	
400	Supplies/Materials							
500	Capital Objects							
600	Debt Retirement							
700	Insurance/Judgment							
800	Transfers							
	Total Special Services Program Expenditures	\$ 725,903	\$ 745,902	\$ 768,148	\$ 746,318	\$ 752,700	\$ 706,192	

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Function 621: Instructional Improvement Program Instructional Support Expenses by Object

Code	Instructional Improvement	2009-2010	2010-2011	2011-2012	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
100	Salaries	\$ 77,434	\$ 21,783	\$ 1,385	\$ 60,000	\$ 60,000	\$ 98,335
200	Benefits	28,476	9,353	419	-	-	-
300	Purchased Services	15,438	20,260	25,550	28,487	28,487	25,669
400	Supplies/Materials	3,502	4,270	3,891	10,091	10,091	10,091
500	Capital Objects	1,343	3,666		3,075	3,075	3,075
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
Total Instructional Improvement Program Expenditures		<u>\$ 126,193</u>	<u>\$ 59,332</u>	<u>\$ 31,245</u>	<u>\$ 101,653</u>	<u>\$ 101,653</u>	<u>\$ 137,170</u>

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Function 622: Educational Media Program Instructional Support Expenses by Object

Code	Educational Media	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 425,270	\$ 410,842	\$ 367,076	\$ 365,602	\$ 365,602	\$ 358,747
200	Benefits	177,017	170,156	153,086	152,500	152,500	159,908
300	Purchased Services	24,808	25,918	26,121	27,178	27,178	27,178
400	Supplies/Materials	56,618	68,452	60,359	60,670	60,670	60,470
500	Capital Objects	9,044	1,135	5,387			
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total Educational Media Program Expenditures	<u>\$ 692,757</u>	<u>\$ 676,503</u>	<u>\$ 612,029</u>	<u>\$ 605,950</u>	<u>\$ 605,950</u>	<u>\$ 606,303</u>

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Function 623: Instruction-Related Technology Program by Object

Code	Instruction Related Technology	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 300,154	\$ 255,020	\$ 212,379	\$ 217,819	\$ 217,819	\$ 240,739
200	Benefits	144,354	118,435	96,643	98,643	98,643	119,703
300	Purchased Services	51,890	36,826	92,156	45,862	45,862	45,862
400	Supplies/Materials	61,257	37,096	26,533	38,813	38,813	38,813
500	Capital Objects	160,095	191,014	180,599	255,000	255,000	155,000
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total Instruction-Related Technology Program Expenditures	<u>\$ 717,750</u>	<u>\$ 638,391</u>	<u>\$ 608,310</u>	<u>\$ 656,137</u>	<u>\$ 656,137</u>	<u>\$ 600,117</u>

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Function 631: Board of Education Program Instructional Support Expenses by Object

Code	Board of Education	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
300	Purchased Services	220,933	78,518	40,101	55,000	55,000	55,000
400	Supplies/Materials	<u>3,946</u>	<u>6,793</u>	<u>3,635</u>	<u>5,415</u>	<u>5,415</u>	<u>5,415</u>
	Total Board of Education Program Expenditures	<u>\$ 224,879</u>	<u>\$ 85,311</u>	<u>\$ 43,736</u>	<u>\$ 60,415</u>	<u>\$ 60,415</u>	<u>\$ 60,415</u>

Function 632: District Administration Instructional Support Expenses by Object

	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
District Administration						
100 Salaries	\$ 587,428	\$ 541,557	\$ 532,487	\$ 542,763	\$ 542,763	\$ 514,244
200 Benefits	216,406	200,639	188,049	188,114	188,114	191,227
300 Purchased Services	65,473	106,154	73,242	88,311	88,311	102,280
400 Supplies/Materials	24,211	20,779	25,416	31,450	31,750	31,450
500 Capital Objects	11,630	707	3,827	10,407	10,407	10,407
600 Debt Retirement						
700 Insurance/Judgment						
800 Transfers						
Total District Administration Program Expenditures	<u>\$ 905,148</u>	<u>\$ 869,836</u>	<u>\$ 823,021</u>	<u>\$ 861,045</u>	<u>\$ 861,345</u>	<u>\$ 849,608</u>

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Function 641: School Administration Program Instructional Support Expenses by Object

Code	School Administration	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 1,661,736	\$ 1,608,265	\$ 1,608,202	\$ 1,588,070	\$ 1,641,930	\$ 1,603,871
200	Benefits	680,568	647,873	618,123	627,091	637,486	628,794
300	Purchased Services	32,203	20,331	26,882	28,478	28,478	28,778
400	Supplies/Materials	9,825	5,689	5,150	9,650	9,650	9,350
500	Capital Objects	4,718	10,382	13,311	25,685	25,685	25,685
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total School Administration						
	Program Expenditures	<u>\$ 2,389,050</u>	<u>\$ 2,292,540</u>	<u>\$ 2,271,668</u>	<u>\$ 2,278,974</u>	<u>\$ 2,343,229</u>	<u>\$ 2,296,478</u>

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Function 651: Business Operations Program Instructional Support Expenses by Object

Code	Business Operations	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 227,787	\$ 223,325	\$ 224,572	\$ 249,974	\$ 249,974	\$ 241,163
200	Benefits	86,637	84,437	82,582	82,439	82,439	84,719
300	Purchased Services	28,088	20,485	27,188	175,000	55,000	55,000
400	Supplies/Materials	3,131	2,851	3,229	6,780	6,780	6,780
500	Capital Objects	919			2,600	122,600	22,600
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total Business Operations						
	Program Expenditures	<u>\$ 346,562</u>	<u>\$ 331,098</u>	<u>\$ 337,571</u>	<u>\$ 516,793</u>	<u>\$ 516,793</u>	<u>\$ 410,262</u>

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Function 655: Central Service Program Instructional Support Expenses by Object						
Code	Central Service	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013
		Actual	Actual	Actual	Original Budget	Amended Budget
						2013-2014
						Budget
100	Salaries	\$ 45,475	\$ 44,972	\$ 40,104	\$ 41,059	\$ 41,059
200	Benefits	17,295	16,528	14,735	14,168	14,168
300	Purchased Services	9,773	(5,688)	5,520	13,300	13,300
400	Supplies/Materials	642	480	565	1,250	1,250
500	Capital Objects					
600	Debt Retirement					
700	Insurance/Judgment					
800	Transfers					
	Total Central Service Program Expenditures	\$ 73,185	\$ 56,292	\$ 60,924	\$ 69,777	\$ 69,777
						\$ 70,163

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Function 656: Administrative Technology Service by Object

Code	Administrative Technology	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		Actual	Actual	Actual	Original Budget	Amended Budget	Budget
100	Salaries	\$ 139,091	\$ 194,552	\$ 191,792	\$ 194,270	\$ 194,270	\$ 194,270
200	Benefits	53,218	75,662	74,681	75,651	75,651	77,147
300	Purchased Services	82,846	91,083	73,607	113,513	113,513	88,513
400	Supplies/Materials	39,458	40,405	24,984	28,500	28,500	28,500
500	Capital Objects	37,040	56,976	85,335	42,750	42,750	42,750
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total Administrative Technology Program Expenditures	<u>\$ 351,653</u>	<u>\$ 458,678</u>	<u>\$ 450,399</u>	<u>\$ 454,684</u>	<u>\$ 454,684</u>	<u>\$ 431,180</u>

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Function 661: Buildings-Care (Custodial) Program Instructional Support Expenses by Object

Code	Buildings-Care (Custodial)	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		Actual	Actual	Actual	Original Budget	Amended Budget	Budget
100	Salaries	\$ 1,136,002	\$ 1,100,741	\$ 1,094,985	\$ 1,044,252	\$ 1,044,252	\$ 1,062,349
200	Benefits	555,079	539,293	530,460	535,019	535,019	549,121
300	Purchased Services	782,045	780,402	766,260	658,720	658,720	658,720
400	Supplies/Materials	139,481	128,579	126,732	121,630	121,630	121,630
500	Capital Objects	9,322		7,022	8,930	8,930	8,930
600	Debt Retirement						
700	Insurance/Judgment	143,778	126,813	134,662	143,632	146,864	146,864
800	Transfers						
	Total Buildings-Care (Custodial)						
	Program Expenditures	<u>\$ 2,765,707</u>	<u>\$ 2,675,828</u>	<u>\$ 2,660,121</u>	<u>\$ 2,512,183</u>	<u>\$ 2,515,415</u>	<u>\$ 2,547,614</u>

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Function 663: Non-Student Occupied Buildings: Maintenance Program Instructional Support Expenses by Object

	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
	Actual	Actual	Actual	Original Budget	Amended Budget	Budget
Code Maintenance-Buildings & Equipment						
100 Salaries	\$ 311,293	\$ 286,017	\$ 282,481	\$ 287,752	\$ 287,752	\$ 290,025
200 Benefits	149,234	135,439	133,850	118,994	118,994	120,975
300 Purchased Services	17,855	28,322	36,398	26,000	26,000	26,000
400 Supplies/Materials	104,639	116,227	125,642	45,000	45,000	45,000
500 Capital Objects	75,675	61,267	14,800	74,500	74,500	116,000
600 Debt Retirement						
700 Insurance/Judgment						
800 Transfers						
Total Maintenance Program Expenditures	<u>\$ 658,696</u>	<u>\$ 627,272</u>	<u>\$ 593,171</u>	<u>\$ 552,246</u>	<u>\$ 552,246</u>	<u>\$ 598,000</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET
For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013

Function 664: Maintenance Program Instructional Support Expenses by Object

	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
	Actual	Actual	Actual	Original Budget	Amended Budget	Budget
Code Maintenance-Buildings & Equipment						
100 Salaries	\$ 783,520	\$ 749,104	\$ 757,585	\$ 705,671	\$ 705,671	\$ 706,382
200 Benefits	355,981	330,004	328,424	315,746	315,746	320,315
300 Purchased Services	38,159	12,720	22,718	35,925	35,925	35,925
400 Supplies/Materials	100,950	89,761	110,576	80,000	80,000	80,000
500 Capital Objects	95,493	113,983	32,180	55,000	55,000	54,000
600 Debt Retirement						
700 Insurance/Judgment						
800 Transfers						
Total Maintenance Program Expenditures	<u>\$ 1,374,103</u>	<u>\$ 1,295,572</u>	<u>\$ 1,251,483</u>	<u>\$ 1,192,342</u>	<u>\$ 1,192,342</u>	<u>\$ 1,196,622</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET
For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013

Function 667: Security Program Instructional Support Expenses by Object

Code	Security	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
	100 Salaries						
	200 Benefits						
	300 Purchased Services						170,000
	400 Supplies/Materials						
	500 Capital Objects						
	600 Debt Retirement						
	700 Insurance/Judgment						
	800 Transfers						
	Total Security						
	Program Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170,000</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013***Function 681: Pupil to School Transportation Program Instructional Support Expenses by Object**

Code	Pupil to School Transportation	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 713,640	\$ 690,673	\$ 693,487	\$ 715,953	\$ 715,953	\$ 730,639
200	Benefits	272,946	267,118	261,815	262,102	262,102	284,378
300	Purchased Services	23,752	21,649	23,078	17,895	17,895	17,895
400	Supplies/Materials	259,911	286,382	291,198	254,875	254,875	254,875
500	Capital Objects						
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
Total Pupil to School Transportation							
Program Expenditures		<u>\$ 1,270,249</u>	<u>\$ 1,265,822</u>	<u>\$ 1,269,578</u>	<u>\$ 1,250,825</u>	<u>\$ 1,250,825</u>	<u>\$ 1,287,787</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013***Function 682: Activity Transportation Program Instructional Support Expenses by Object**

Code	Activity Transportation	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
	100 Salaries	\$ 30,460	\$ 31,577	\$ 42,558	\$ 40,000	\$ 40,000	\$ 40,000
	200 Benefits	3,268	4,483	6,256	4,560	4,560	4,560
	300 Purchased Services	26,797	13,393		-	-	-
	400 Supplies/Materials	11,557	29,716	33,287	30,000	30,000	30,000
	500 Capital Objects						
	Total Activity Transportation Program Expenditures	<u>\$ 72,082</u>	<u>\$ 79,169</u>	<u>\$ 82,101</u>	<u>\$ 74,560</u>	<u>\$ 74,560</u>	<u>\$ 74,560</u>

Function 683: General Transportation Program Instructional Support Expenses by Object

Code	General Transportation	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
	100 Salaries	\$ -	\$ -	\$ 2,650	\$ -	\$ -	\$ -
	200 Benefits			58,757	-	-	-
	300 Purchased Services	761	1,005	5,519	-	-	-
	400 Supplies/Materials	51,851	56,393		35,000	35,000	35,000
	500 Capital Objects	1,297					12,000
	600 Insurance/Judgment	37,136	34,444	35,859	37,136	37,136	37,136
	Total General Transportation Program Expenditures	<u>\$ 91,045</u>	<u>\$ 91,842</u>	<u>\$ 102,785</u>	<u>\$ 72,136</u>	<u>\$ 72,136</u>	<u>\$ 84,136</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET
For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013

Function 710: Other Support Services Program Instructional Support Expenses by Object

Code	Other Support Services	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries		\$ 9,402	\$ 11,055			
200	Benefits		2,189	2,575			
300	Purchased Services						
400	Supplies/Materials						
500	Capital Objects						
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total Other Support Services						
	Program Expenditures	<u>\$ -</u>	<u>\$ 11,591</u>	<u>\$ 13,630</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET
For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013

Function 810: Capital Assets Program Non-Instructional Expenses by Object

Code		2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
Capital Assets							
500	Capital Objects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Assets Program Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Function 910: Debt Services (Interest) and Transfers Out: Non Instructional Expenses by Object

	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
600 Debt Services (Interest)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
800 Fund Transfers Out	<u>\$ 135,374</u>	<u>\$ 201,205</u>	<u>\$ 141,475</u>	<u>\$ 121,089</u>	<u>\$ 134,979</u>	<u>\$ 121,089</u>
Total Debt Services and Fund Transfers Out	<u>\$ 135,374</u>	<u>\$ 201,205</u>	<u>\$ 141,475</u>	<u>\$ 121,089</u>	<u>\$ 134,979</u>	<u>\$ 121,089</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

SPECIAL REVENUE FUNDS BUDGET SUMMARY

For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013

Summary of Revenues and Expenditures All Special Revenue Funds

	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
REVENUES						
Other Local	\$ 1,647,412	\$ 1,669,293	\$ 1,591,553	\$ 1,616,522	\$ 1,616,522	\$ 1,469,836
State Revenues	209,097	31,052	311	11,000	11,000	97,464
Federal Revenues	4,156,681	4,057,117	3,900,695	3,828,575	3,900,818	3,538,884
Other Revenues						
Total Revenues	<u>\$ 6,013,190</u>	<u>\$ 5,757,462</u>	<u>\$ 5,492,559</u>	<u>\$ 5,456,097</u>	<u>\$ 5,528,340</u>	<u>\$ 5,106,184</u>
Transfers In	<u>\$ 52,412</u>	<u>\$ 51,874</u>	<u>\$ 53,634</u>	<u>\$ 52,000</u>	<u>\$ 52,000</u>	<u>\$ 52,000</u>
Total Revenues and Transfers In	\$ 6,065,602	\$ 5,809,336	\$ 5,546,193	\$ 5,508,097	\$ 5,580,340	\$ 5,158,184
EXPENDITURES						
Instruction	\$ 3,788,438	\$ 3,702,505	\$ 3,492,842	\$ 3,323,901	\$ 3,473,283	\$ 3,012,161
Instructional Support	233,641	101,521	61,430	59,162	20,723	10,973
Non instructional (Food Service)	1,964,485	1,987,213	2,058,142	1,883,054	1,883,054	2,341,584
Capital Assets Program						
Other Services	28,907	-	-	12,984	12,984	-
Total Expenditures	<u>\$ 6,015,472</u>	<u>\$ 5,791,239</u>	<u>\$ 5,612,414</u>	<u>\$ 5,279,101</u>	<u>\$ 5,390,044</u>	<u>\$ 5,364,718</u>
TRANSFERS OUT	<u>105,000</u>	<u>50,592</u>	<u>75,962</u>	<u>78,000</u>	<u>43,000</u>	<u>43,000</u>
Total Expenditures and Transfers Out	<u>6,120,472</u>	<u>5,841,831</u>	<u>5,688,376</u>	<u>5,357,101</u>	<u>5,433,044</u>	<u>5,407,718</u>
Excess (deficiency) of Revenues over Expenditures	<u>\$ (54,870)</u>	<u>\$ (32,495)</u>	<u>\$ (142,183)</u>	<u>\$ 150,996</u>	<u>\$ 147,296</u>	<u>\$ (249,534)</u>
Fund Balance - July 1	\$ 764,389	\$ 709,519	\$ 677,024	\$ 507,137	\$ 534,841	\$ 682,137
Adjustments						
Fund Balance - June 30	\$ 709,519	\$ 677,024	\$ 534,841	\$ 658,133	\$ 682,137	\$ 432,603

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
SPECIAL REVENUE FUNDS BUDGET SUMMARY
For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013

Summary of Revenues and Expenditures by Object

	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
REVENUES						
Property Taxes						
Other Local	\$ 1,647,412	\$ 1,669,293	\$ 1,591,553	\$ 1,616,522	\$ 1,616,522	\$ 1,469,836
State Revenues	209,097	31,052	311	11,000	11,000	97,464
Federal Revenues	4,156,681	4,057,117	3,900,695	3,828,575	3,900,818	3,538,884
Other Revenues						
Total Revenues	<u>\$ 6,013,190</u>	<u>\$ 5,757,462</u>	<u>\$ 5,492,559</u>	<u>\$ 5,456,097</u>	<u>\$ 5,528,340</u>	<u>\$ 5,106,184</u>
Transfers In	<u>\$ 52,412</u>	<u>\$ 51,874</u>	<u>\$ 53,634</u>	<u>\$ 52,000</u>	<u>\$ 52,000</u>	<u>\$ 52,000</u>
Total Revenues and Transfers In	<u>\$ 6,065,602</u>	<u>\$ 5,809,336</u>	<u>\$ 5,546,193</u>	<u>\$ 5,508,097</u>	<u>\$ 5,580,340</u>	<u>\$ 5,158,184</u>
EXPENDITURES						
Salaries	2,888,485	2,754,233	2,601,107	2,596,536	2,665,596	2,487,490
Benefits	1,127,573	1,064,263	1,008,486	960,384	974,996	925,298
Purchased Services	750,804	847,733	935,202	741,672	777,672	612,706
Supplies/Materials	999,438	979,081	980,482	830,509	821,780	1,140,224
Capital Objects	249,172	145,929	87,136	150,000	150,000	199,000
Debt Retirement						
Insurance						
Total Expenditures	<u>\$ 6,015,472</u>	<u>\$ 5,791,239</u>	<u>\$ 5,612,414</u>	<u>\$ 5,279,101</u>	<u>\$ 5,390,044</u>	<u>\$ 5,364,718</u>
TRANSFERS OUT	105,000	50,592	75,962	78,000	43,000	43,000
TOTAL EXPENDITURES AND TRANSFERS	<u>\$ 6,120,472</u>	<u>\$ 5,841,831</u>	<u>\$ 5,688,376</u>	<u>\$ 5,357,101</u>	<u>\$ 5,433,044</u>	<u>\$ 5,407,718</u>
Excess (deficiency) of Revenues over Expenditures	<u>\$ (54,870)</u>	<u>\$ (32,495)</u>	<u>\$ (142,183)</u>	<u>\$ 150,996</u>	<u>\$ 147,296</u>	<u>\$ (249,534)</u>
Fund Balance - July 1	\$ 764,389	\$ 709,519	\$ 677,024	\$ 507,137	\$ 534,841	\$ 682,137
Adjustments						
Fund Balance - June 30	\$ 709,519	\$ 677,024	\$ 534,841	\$ 658,133	\$ 682,137	\$ 432,603

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
SPECIAL REVENUE FUNDS BUDGET
For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013

LOCAL FUND 232: MISCELLANEOUS LOCAL GRANTS

This fund is used to account for grant revenues from local sources such as the Schweitzer Engineering and the Nez Perce Tribe which fund specific academic projects.

Code	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Revenues:						
419900 Restricted Local Revenues	\$ 50,380	\$ 49,076	\$ 16,840	\$ 40,017	\$ 40,017	\$ 40,018
Total Revenues	<u>\$ 50,380</u>	<u>\$ 49,076</u>	<u>\$ 16,840</u>	<u>\$ 40,017</u>	<u>\$ 40,017</u>	<u>\$ 40,018</u>
Expenditures: Elementary Programs (512)						
100 Salaries	\$ 918	\$ 705	\$ -	\$ 1,488	\$ 1,488	\$ 1,488
200 Benefits	133	57				
300 Purchased Services	35,000	1,445		1,271	1,271	1,271
400 Supplies/Materials	255	28,689	6,840	3,142	3,142	3,143
500 Capital Objects	-	11,078	10,000			
Total Elementary School Program Expenditures	<u>\$ 36,306</u>	<u>\$ 41,974</u>	<u>\$ 16,840</u>	<u>\$ 5,901</u>	<u>\$ 5,901</u>	<u>\$ 5,902</u>
Expenditures: Secondary Programs (515)						
100 Salaries						
200 Benefits						
300 Purchased Services	193			15,266	15,266	15,266
400 Supplies/Materials	11,141	6,948	-	8,850	8,850	8,850
500 Capital Objects	1,370			10,000	10,000	10,000
Total Secondary School Program Expenditures	<u>\$ 12,704</u>	<u>\$ 6,948</u>	<u>\$ -</u>	<u>\$ 34,116</u>	<u>\$ 34,116</u>	<u>\$ 34,116</u>
Expenditures: Gifted Talented Programs (524)						
Supplies	\$ 46	\$ 154	\$ -			
Total Instructional Program Expenditures	<u>\$ 49,056</u>	<u>\$ 49,076</u>	<u>\$ 16,840</u>	<u>\$ 40,017</u>	<u>\$ 40,017</u>	<u>\$ 40,018</u>
Expenditures: Maintenance, Non-Student Occupied (663)						
100 Salaries	\$ 9,617					
200 Benefits	692					
300 Purchased Services	0					
400 Supplies/Materials	4,370					
Total Maintenance Expenditures	<u>\$ 14,679</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 63,735</u>	<u>\$ 49,076</u>	<u>\$ 16,840</u>	<u>\$ 40,017</u>	<u>\$ 40,017</u>	<u>\$ 40,018</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013***LOCAL FUND 233: MEDICAID BILLING**

This fund is used to account for Medicaid reimbursements and the associated expenses relating to billable services provided to students with disabilities.

Code	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Revenues:						
419000 Local Revenues	\$ 801,584	\$ 844,424	\$ 834,528	\$ 743,471	\$ 743,471	\$ 577,768
460000 Transfers In						
Total Revenues	<u>\$ 801,584</u>	<u>\$ 844,424</u>	<u>\$ 834,528</u>	<u>\$ 743,471</u>	<u>\$ 743,471</u>	<u>\$ 577,768</u>
Expenditures: Elementary Programs (512)						
100 Salaries	\$ 263,229	\$ 277,634	\$ 232,806	\$ 239,114	\$ 239,114	\$ 112,522
200 Benefits	114,650	113,473	93,844	91,440	91,440	52,329
300 Purchased Services	416,675	474,984	561,905	412,917	412,917	412,917
400 Supplies/Materials	168	94		-	-	-
500 Capital Objects		2,500		-	-	-
Total Elementary School Program Expenditures	<u>\$ 794,722</u>	<u>\$ 868,685</u>	<u>\$ 888,555</u>	<u>\$ 743,471</u>	<u>\$ 743,471</u>	<u>\$ 577,768</u>
TRANSFERS OUT						
Excess of Revenues over Expenditures	\$ 6,862	\$ (24,261)	\$ (54,027)	\$ -	\$ -	\$ -

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
SPECIAL REVENUE FUNDS BUDGET
For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013
LOCAL FUND 236: Expendable Trust Funds

This fund is used to account for interest earnings on nonexpendable trust funds and contributions from the Lewiston Independent Foundation for Education (L.I.F.E.) which support school district programs.

Code	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Revenues:						
415000 Earnings on Investments	\$ 1,330	\$ 876	\$ 664	\$ 12,984	\$ 12,984	\$ -
419000 Restricted Local Revenues	14,052	12,421	8,937			30,000
419900 Other Local Revenue						
Total Local Revenues	\$ 15,382	\$ 13,297	\$ 9,601	\$ 12,984	\$ 12,984	\$ 30,000
Expenditures: Elementary Programs (512)						
100 Salaries						
200 Benefits						
300 Purchased Services	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -
400 Supplies/Materials	8,652	4,277	4,072			30,000
500 Capital Objects	750	2,023	-			
Total Elementary School Program Expenditures	\$ 9,402	\$ 6,300	\$ 4,078	\$ -	\$ -	\$ 30,000
Expenditures: Secondary Programs (515)						
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Benefits						
300 Purchased Services	1,800	1,300	1,800			
400 Supplies/Materials	4,007	4,528	3,466			
500 Capital Objects	800	2,124	2,331			
Total Secondary School Program Expenditures	\$ 6,607	\$ 7,952	\$ 7,597	\$ -	\$ -	\$ -
Total Instructional Program Expenditures	\$ 16,009	\$ 14,252	\$ 11,675	\$ -	\$ -	\$ 30,000
Expenditures: District Administration (632)						
100 Salaries	13,146			\$ 12,000	\$ 12,000	
200 Benefits	1,082			984	984	
Total District Administration Program Expenditures	\$ 14,228	\$ -	\$ -	\$ 12,984	\$ 12,984	\$ -
Total Expenditures	\$ 30,237	\$ 14,252	\$ 11,675	\$ 12,984	\$ 12,984	\$ 30,000

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
SPECIAL REVENUE FUNDS BUDGET
For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013
STATE FUNDS 241: STATE MINI GRANTS

These funds account for various state grants obtained on a competitive basis.

Code	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Revenues:						
320000 Beginning Balance						
419000 Local Revenues	\$ -	\$ 574	\$ 311	\$ -	\$ -	\$ -
439000 State Revenues	2,470	-	-	11,000	11,000	97,464
445900 Federal Revenues						
460000 Transfers In						
Total Revenues	<u>\$ 2,470</u>	<u>\$ 574</u>	<u>\$ 311</u>	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 97,464</u>
Expenditures: Elementary Instructional Programs (512)						
100 Salaries						\$ 64,000
200 Benefits						18,464
300 Purchased Services						
400 Supplies/Materials	\$ 933	\$ -	\$ -	\$ -	\$ -	\$ -
500 Capital Objects	-	-	-			
Total Elementary School Program Expenditures	<u>\$ 933</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,464</u>
Expenditures: Secondary Instructional Programs(515)						
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Benefits				-	-	-
300 Purchased Services				11,000	11,000	15,000
400 Supplies/Materials	80	-	-	-	-	-
500 Capital Objects	1,457	-	-	-	-	-
Total Secondary School Program Expenditures	<u>\$ 1,538</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 15,000</u>
Expenditures: Alternative School Instructional Programs(517)						
100 Salaries						
200 Benefits						
300 Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400 Supplies/Materials		574	311			
500 Capital Objects						
Total Alternative School Program Expenditures	<u>\$ -</u>	<u>\$ 574</u>	<u>\$ 311</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures: Total Instructional	<u>\$ 2,470</u>	<u>\$ 574</u>	<u>\$ 311</u>	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 97,464</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
SPECIAL REVENUE FUNDS BUDGET

For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013

STATE FUND 245: STATE TECHNOLOGY FUND

This fund accounts for State Technology Funds awarded to districts on the basis of a comprehensive technology plan. This specific program has not been funded since 2010.

Code	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Revenues:						
431900 Other State Support	\$ 127,133	\$ 31,052	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>\$ 127,133</u>	<u>\$ 31,052</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures: Elementary Programs (512)						
100 Salaries						
200 Benefits						
300 Purchased Services						
400 Supplies/Materials	4,162		\$ -	\$ -	\$ -	\$ -
500 Capital Objects	<u>24,852</u>	<u>15,527</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Elementary School Program Expenditures	<u>\$ 29,014</u>	<u>\$ 15,527</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures: Secondary Programs (515)						
100 Salaries						
200 Benefits						
300 Purchased Services						
400 Supplies/Materials	\$ -		\$ -	\$ -	\$ -	\$ -
500 Capital Objects	<u>24,959</u>	<u>15,525</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Secondary School Program Expenditures	<u>\$ 24,959</u>	<u>\$ 15,525</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Instructional Expenditures	\$ 53,973	\$ 31,052	\$ -	\$ -	\$ -	\$ -
Expenditures: Technology Administration (656)						
100 Salaries	\$ 56,211	\$ -	\$ -	\$ -	\$ -	\$ -
200 Benefits	16,949					
300 Purchased Services						
400 Supplies/Materials						
500 Capital Objects						
Technology Administration Program Expenditures	<u>\$ 73,160</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES	<u>\$ 127,133</u>	<u>\$ 31,052</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

SPECIAL REVENUE FUNDS BUDGET

For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013

STATE FUND 246: IDAHO TOBACCO REVENUE FUND

This fund accounts for State tobacco revenue earmarked for projects related to substance abuse programs in the schools. This specific program has not been funded since 2009.

Code	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Revenues:						
419900 Other Local Revenue						
431900 Other State Revenue	\$ 79,494	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>\$ 79,494</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures: Elementary Programs (512)						
100 Salaries						
200 Benefits						
300 Purchased Services						
400 Supplies/Materials						
500 Capital Objects						
Total Elementary School Program Expenditures	<u>\$ -</u>	<u></u>	<u></u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures: Secondary Programs (515)						
100 Salaries	\$ -			\$ -	\$ -	\$ -
200 Benefits						
300 Purchased Services	79,494					
400 Supplies/Materials						
500 Capital Objects						
Total Secondary School Program Expenditures	<u>\$ 79,494</u>	<u></u>	<u></u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES	<u>\$ 79,494</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013***FEDERAL FUND 251: TITLE IA ESEA - Improving Basic Programs**

This Federal program is designed to provide academic assistance in reading, math and/or language arts to educationally disadvantaged students. These students are typically not involved in special education. Only buildings whose free and reduced hot lunch count is more than the district average may be served by Title I.

Code	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Revenues:						
419900 Other Local revenue						
445100 Federal Revenues: Title I	\$ 1,120,249	\$ 954,036	\$ 1,023,415	\$ 1,020,164	\$ 1,020,164	\$ 864,817
 Total Revenues	<u>\$ 1,120,249</u>	<u>\$ 954,036</u>	<u>\$ 1,023,415</u>	<u>\$ 1,020,164</u>	<u>\$ 1,020,164</u>	<u>\$ 864,817</u>
 Expenditures: Elementary Programs (512)						
100 Salaries	\$ 625,583	\$ 589,411	\$ 638,720	\$ 643,252	\$ 643,252	\$ 600,000
200 Benefits	288,611	239,034	262,539	261,150	261,150	224,817
300 Purchased Services	117,905	108,458	77,138	37,041	72,041	11,000
400 Supplies/Materials	36,466	16,927	13,108	43,721	43,721	11,000
500 Capital Objects	16,684	206	-			
Total Elementary School Program Expenditures	<u>\$ 1,085,249</u>	<u>\$ 954,036</u>	<u>\$ 991,505</u>	<u>\$ 985,164</u>	<u>\$ 1,020,164</u>	<u>\$ 846,817</u>
 Expenditures: Juvenile Detention Center (546)						\$ 18,000
Transfer -Out	35,000	-	31,910	35,000		-
Program Expenditures	<u>\$ 35,000</u>	<u>\$ -</u>	<u>\$ 31,910</u>	<u>\$ 35,000</u>	<u>\$ -</u>	<u>\$ 18,000</u>
 TOTAL EXPENDITURES	<u>\$ 1,120,249</u>	<u>\$ 954,036</u>	<u>\$ 1,023,415</u>	<u>\$ 1,020,164</u>	<u>\$ 1,020,164</u>	<u>\$ 864,817</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
SPECIAL REVENUE FUNDS BUDGET
For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013

FEDERAL FUND 257: IDEA Part B

This Federal program is designed to provide for the unique needs of children with disabilities.
Lewiston uses funds to provide teachers, physical and occupational therapy, classroom aides, supplies and equipment.

Code	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Revenues:						
419900 Other Local Revenue						
445600 Federal Revenues: VI-B	\$ 1,397,736	\$ 1,137,709	\$ 947,830	\$ 931,419	\$ 1,001,162	\$ 925,749
460000 Transfers in						
Total Revenues	<u>\$ 1,397,736</u>	<u>\$ 1,137,709</u>	<u>\$ 947,830</u>	<u>\$ 931,419</u>	<u>\$ 1,001,162</u>	<u>\$ 925,749</u>
Expenditures: Exceptional Child Program (521)						
100 Salaries	\$ 839,627	\$ 728,955	\$ 626,049	\$ 627,592	\$ 722,367	\$ 661,008
200 Benefits	330,787	288,117	247,359	234,665	258,072	253,768
300 Purchased Services				-	-	-
400 Supplies/Materials	17,958	18,516	13,596	10,000	-	-
500 Capital objects	14,283	600	-	-	-	-
Total Exceptional Child Program Expenditures	<u>\$ 1,202,655</u>	<u>\$ 1,036,188</u>	<u>\$ 887,004</u>	<u>\$ 872,257</u>	<u>\$ 980,439</u>	<u>\$ 914,776</u>
Expenditures: Ancillary Programs (616)						
100 Salaries	\$ 67,888	\$ 66,703	\$ 41,929	\$ 42,715	\$ 17,000	\$ 7,694
200 Benefits	23,985	23,087	13,453	12,518	3,723	3,279
300 Purchased Services	24,459	1,414	-	-	-	-
400 Supplies/Materials	17,803	6,298	3,338	3,929	-	-
500 Capital objects	18,020	2,268	-	-	-	-
Total Ancillary Services Program Expenditures	<u>\$ 152,155</u>	<u>\$ 99,770</u>	<u>\$ 58,720</u>	<u>\$ 59,162</u>	<u>\$ 20,723</u>	<u>\$ 10,973</u>
Expenditures: Instructional Improvement (621)						
300 Purchased Services	\$ 6,333	\$ 1,031	\$ 531	\$ -	\$ -	\$ -
400 Supplies/Materials	643	720	1,575	-	-	-
500 Capital objects	950	-	-	-	-	-
Program Expenditures	<u>\$ 7,926</u>	<u>\$ 1,751</u>	<u>\$ 2,106</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfer - out	35,000					
TOTAL EXPENDITURES	<u>\$ 1,397,736</u>	<u>\$ 1,137,709</u>	<u>\$ 947,830</u>	<u>\$ 931,419</u>	<u>\$ 1,001,162</u>	<u>\$ 925,749</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
SPECIAL REVENUE FUNDS BUDGET
For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013
FEDERAL FUND 258: IDEA Part B - Preschool

This Federal program is designed to provide for the unique needs of children with disabilities ages three to five.
Lewiston uses funds to provide teachers, physical and occupational therapy, classroom aides, supplies and equipment.

Code	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Revenues:						
419900 Other Local						
445600 Federal Revenues: VI-B	\$ 61,011	\$ 64,324	\$ 47,018	\$ 49,354	\$ 49,354	\$ 38,352
Total Revenues	<u>\$ 61,011</u>	<u>\$ 64,324</u>	<u>\$ 47,018</u>	<u>\$ 49,354</u>	<u>\$ 49,354</u>	<u>\$ 38,352</u>
Expenditures: Exceptional Child Program (522)						
100 Salaries	\$ 41,018	\$ 44,637	\$ 29,273	\$ 29,126	\$ 29,126	\$ 29,734
200 Benefits	13,662	12,384	12,141	12,121	12,121	8,618
300 Purchased Services	930	-	-	-	-	-
400 Supplies/Materials	4,189	7,303	4,750	8,107	8,107	-
500 Capital objects	812	-	250	-	-	-
Total Exceptional Child Program Expenditures	<u>\$ 60,611</u>	<u>\$ 64,324</u>	<u>\$ 46,414</u>	<u>\$ 49,354</u>	<u>\$ 49,354</u>	<u>\$ 38,352</u>
Expenditures: Ancillary Programs (616)						
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Benefits	-	-	-	-	-	-
300 Purchased Services	-	-	-	-	-	-
400 Supplies/Materials	400	-	383	-	-	-
500 Capital objects	-	-	-	-	-	-
Total Ancillary Services Program Expenditures	<u>\$ 400</u>	<u>\$ -</u>	<u>\$ 383</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures: Instructional Improvement (621)						
300 Purchased Services	-	-	221	-	-	-
400 Supplies/Materials	-	-	-	-	-	-
500 Capital objects	-	-	-	-	-	-
Total Instructional Improvement Program Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 221</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES	<u>\$ 61,011</u>	<u>\$ 64,324</u>	<u>\$ 47,018</u>	<u>\$ 49,354</u>	<u>\$ 49,354</u>	<u>\$ 38,352</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013***FEDERAL FUND 263: CARL PERKINS-VOCATIONAL EDUCATION PROGRAMS**

This program is funded through the Federal PL 101-392 and is designed
to assist the district in providing vocational education and placement opportunities for students.

Code	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Revenues:						
419900 Local Revenues						
445300 Federal Revenues: Vocational Programs	\$ 66,424	\$ 60,097	\$ 51,462	\$ 57,640	\$ 57,640	\$ 57,640
Total Revenues	<u>\$ 66,424</u>	<u>\$ 60,097</u>	<u>\$ 51,462</u>	<u>\$ 57,640</u>	<u>\$ 57,640</u>	<u>\$ 57,640</u>
Expenditures: Elementary Programs (512)						
100 Salaries						
200 Benefits						
300 Purchased Services						
400 Supplies/Materials						
500 Capital Objects						
Total Elementary School Program Expenditures						
Expenditures: Secondary Programs (515)						
100 Salaries	\$ 46,077	\$ 38,042	\$ 36,204	\$ 40,034	\$ 40,034	\$ 40,034
200 Benefits	17,026	17,520	15,258	15,658	15,658	15,658
300 Purchased Services	3,321	4,070	-	-	-	-
400 Supplies/Materials		465	-	1,948	1,948	1,948
500 Capital Objects				-	-	-
Total Secondary School Program Expenditures	<u>\$ 66,424</u>	<u>\$ 60,097</u>	<u>\$ 51,462</u>	<u>\$ 57,640</u>	<u>\$ 57,640</u>	<u>\$ 57,640</u>
TOTAL EXPENDITURES	<u>\$ 66,424</u>	<u>\$ 60,097</u>	<u>\$ 51,462</u>	<u>\$ 57,640</u>	<u>\$ 57,640</u>	<u>\$ 57,640</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013***FEDERAL FUND 267: TITLE IX-A INDIAN EDUCATION FUND**

This federal program is designed to assist schools in meeting the unique needs of American Indian children.
Lewiston focuses on academic tutoring with an emphasis on basic skills and drop-out prevention.

Code	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Revenues:						
419900 Local Revenues						
443000 Federal Revenues: Direct	\$ 15,616	\$ 18,213	\$ 14,142	\$ 17,106	\$ 17,106	\$ 18,758
460000 Transfers In						
Total Revenues	<u>\$ 15,616</u>	<u>\$ 18,213</u>	<u>\$ 14,142</u>	<u>\$ 17,106</u>	<u>\$ 17,106</u>	<u>\$ 18,758</u>
Expenditures: Elementary Programs (512)						
100 Salaries	\$ 12,048	\$ 14,310	\$ 11,729	\$ 12,787	\$ 12,787	\$ 12,787
200 Benefits	3,414	3,903	2,157	3,359	3,359	3,359
300 Purchased Services	154	-	136	200	200	1,852
400 Supplies/Materials	-	-	120	760	760	760
500 Capital Objects				-	-	-
Total Elementary School Program Expenditures	<u>\$ 15,616</u>	<u>\$ 18,213</u>	<u>\$ 14,142</u>	<u>\$ 17,106</u>	<u>\$ 17,106</u>	<u>\$ 18,758</u>
Expenditures: Secondary Programs (515)						
100 Salaries						
200 Benefits						
300 Purchased Services						
400 Supplies/Materials						
500 Capital Objects						
Total Secondary School Program Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES	<u>\$ 15,616</u>	<u>\$ 18,213</u>	<u>\$ 14,142</u>	<u>\$ 17,106</u>	<u>\$ 17,106</u>	<u>\$ 18,758</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013***FEDERAL FUND 269: JOHNSON O'MALLEY FUND**

This federal program is designed to meet the needs of American Indian students residing on or near reservations where the majority of Indian students will be members of the tribe of that reservation. JOM funds are used to encourage Indian students to remain in school, to attend daily and punctually, and to develop basic skills.

Code	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Revenues:						
419900 Other Local						
445900 Indirect Restricted Federal Funds	\$ 5,667	\$ 1,975	\$ 1,194	\$ 6,580	\$ 6,580	\$ 6,580
Total Revenues	<u>\$ 5,667</u>	<u>\$ 1,975</u>	<u>\$ 1,194</u>	<u>\$ 6,580</u>	<u>\$ 6,580</u>	<u>\$ 6,580</u>
Expenditures: Elementary Programs (512)						
100 Salaries	\$ 4,345	\$ 1,382	\$ -	\$ 4,248	\$ 4,248	\$ 4,248
200 Benefits	1,322	593		1,280	1,280	1,280
300 Purchased Services	-	-	1,194	200	200	200
400 Supplies/Materials	-	-	-	852	852	852
500 Capital Objects				-	-	-
Total Elementary School Program Expenditures	<u>\$ 5,667</u>	<u>\$ 1,975</u>	<u>\$ 1,194</u>	<u>\$ 6,580</u>	<u>\$ 6,580</u>	<u>\$ 6,580</u>
Expenditures: Secondary Programs (515)						
100 Salaries						
200 Benefits						
300 Purchased Services						
400 Supplies/Materials						
500 Capital Objects						
Total Secondary School Program Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES	<u>\$ 5,667</u>	<u>\$ 1,975</u>	<u>\$ 1,194</u>	<u>\$ 6,580</u>	<u>\$ 6,580</u>	<u>\$ 6,580</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
SPECIAL REVENUE FUNDS BUDGET
For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013

FEDERAL FUND 271: TITLE II-A, ESEA - Improving Teacher Quality

This federal program is funded through the Elementary and Secondary Education Act to provide teacher training and related training materials in the area of mathematics and science.

Code	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Revenues:						
419900 Other Local						
445900 Indirect Restricted Federal Funds	\$ 213,615	\$ 239,480	\$ 241,289	\$ 180,457	\$ 180,457	\$ 225,010
Total Revenues	<u>\$ 213,615</u>	<u>\$ 239,480</u>	<u>\$ 241,289</u>	<u>\$ 180,457</u>	<u>\$ 180,457</u>	<u>\$ 225,010</u>
Expenditures: Elementary Programs (512)						
100 Salaries	\$ 139,519	\$ 141,441	\$ 101,986	\$ 99,043	\$ 99,043	\$ 108,001
200 Benefits	51,476	60,523	40,852	30,282	30,282	38,464
300 Purchased Services	750	18,018	65,947	31,387	31,387	31,387
400 Supplies/Materials						
500 Capital Objects						
Total Elementary School Program Expenditures	<u>\$ 191,745</u>	<u>\$ 219,982</u>	<u>\$ 208,785</u>	<u>\$ 160,712</u>	<u>\$ 160,712</u>	<u>\$ 177,852</u>
Expenditures: Secondary Programs (515)						
100 Salaries	\$ 18,197	\$ 18,014	\$ 17,284	\$ 18,274	\$ 18,274	\$ 18,274
200 Benefits	2,332	1,484	1,465	1,471	1,471	1,471
300 Purchased Services	1,341	-	259			27,413
400 Supplies/Materials						
500 Capital Objects						
Total Secondary School Program Expenditures	<u>\$ 21,870</u>	<u>\$ 19,498</u>	<u>\$ 19,008</u>	<u>\$ 19,745</u>	<u>\$ 19,745</u>	<u>\$ 47,158</u>
Expenditures: Exceptional Child Program (521)						
Salaries			\$ 8,699			
Benefits			4,797			
Total Exceptional Child Program			<u>13,496</u>			
TOTAL EXPENDITURES	<u>\$ 213,615</u>	<u>\$ 239,480</u>	<u>\$ 241,289</u>	<u>\$ 180,457</u>	<u>\$ 180,457</u>	<u>\$ 225,010</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013***FEDERAL FUND 273: TITLE IV-A ESEA - Safe & Drug Free Schools/Communities**

This federal program is funded through the Elementary and Secondary Education Act to assist districts in implementation of the Drug-Free Schools mandates. This specific grant has not been funded since 2010

Code	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Revenues:						
419900 Other Local						
445900 Indirect Restricted Federal Funds	\$ 18,223	\$ 10,978	\$ 1,819	\$ -		\$ -
Total Revenues	<u>\$ 18,223</u>	<u>\$ 10,978</u>	<u>\$ 1,819</u>	<u>\$ -</u>		<u>\$ -</u>
Expenditures: Elementary Programs (512)						
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Benefits			1,819			
300 Purchased Services						
400 Supplies/Materials	907					
500 Capital Objects						
Total Elementary School Program Expenditures	<u>\$ 907</u>	<u>\$ -</u>	<u>\$ 1,819</u>	<u>\$ -</u>		<u>\$ -</u>
Expenditures: Secondary Programs (515)						
100 Salaries	\$ 820	\$ -	\$ -	\$ -	\$ -	\$ -
200 Benefits	160					
300 Purchased Services	13,057	4,160				
400 Supplies/Materials	3,279	6,818				
500 Capital Objects	-	-	-			
Total Secondary School Program Expenditures	<u>\$ 17,316</u>	<u>\$ 10,978</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
TOTAL EXPENDITURES	<u>\$ 18,223</u>	<u>\$ 10,978</u>	<u>\$ 1,819</u>	<u>\$ -</u>		<u>\$ -</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013***FEDERAL FUND 274: MISCELLANEOUS FEDERAL GRANTS**

This fund accounts for miscellaneous small Federally funded grants which are typically for a short-term, single purpose project.

Code	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Revenues:						
445900 Indirect Restricted Federal Funds	\$ 64,828	\$ 223,326	\$ 185,707	\$ 222,937	\$ 225,437	\$ 73,978
Total Revenues	<u>\$ 64,828</u>	<u>\$ 223,326</u>	<u>\$ 185,707</u>	<u>\$ 222,937</u>	<u>\$ 225,437</u>	<u>\$ 73,978</u>
Expenditures: Elementary Programs (512)						
100 Salaries	\$ -	\$ 74,962	\$ 80,661	\$ 80,756	\$ 80,756	\$ 43,193
200 Benefits		24,224	27,547	34,909	34,909	23,285
300 Purchased Services		104,338	68,567	84,972	85,972	5,000
400 Supplies/Materials	245	4,355	1,571	19,800	25,000	-
500 Capital Objects						
Total Elementary School Program Expenditures	<u>\$ 245</u>	<u>\$ 207,879</u>	<u>\$ 178,346</u>	<u>\$ 220,437</u>	<u>\$ 226,637</u>	<u>\$ 71,478</u>
Expenditures: Secondary Programs (515)						
100 Salaries	\$ 21,545		\$ 1,640	\$ -	\$ -	\$ -
200 Benefits	4,417		323			
300 Purchased Services	38,621	8,171	1,400			
400 Supplies/Materials			58			
500 Capital Objects						
Total Secondary School Program Expenditures	<u>\$ 64,583</u>	<u>\$ 8,171</u>	<u>\$ 3,421</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TRANSFERS OUT		\$ 7,276	\$ 3,940	2,500	\$ 2,500	2,500
TOTAL EXPENDITURES	<u>\$ 64,828</u>	<u>\$ 223,326</u>	<u>\$ 185,707</u>	<u>\$ 222,937</u>	<u>\$ 229,137</u>	<u>\$ 73,978</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013***FEDERAL FUND 282: Title II-D ESEA Technology**

In Fiscal Year 2002-2003, Federal Title II-D funds were allocated to this fund number.
This specific grant has not been funded since 2010

	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Code						
Revenues:						
445900 Other Restricted Federal Grants	\$ 59,826	\$ 10,354	\$ -			
Total Revenues	<u>\$ 59,826</u>	<u>\$ 10,354</u>	<u>\$ -</u>			
Expenditures: Elementary Programs (512)						
100 Salaries	\$ 5,395					
200 Benefits	1,033					
300 Purchased Services	1,000	1,000	-			
400 Supplies/Materials	6,251	1,518	-			
500 Capital Objects	46,147	4,236	-			
Total Elementary School Program Expenditures	<u>\$ 59,826</u>	<u>\$ 6,754</u>	<u>\$ -</u>			
Expenditures: Secondary Programs (515)						
100 Salaries						
200 Benefits						
300 Purchased Services		468	-			
400 Supplies/Materials		3,132	-			
500 Capital Objects						
Total Secondary School Program Expenditures	<u>\$ -</u>	<u>\$ 3,600</u>	<u>\$ -</u>			
TOTAL EXPENDITURES	<u>\$ 59,826</u>	<u>\$ 10,354</u>	<u>\$ -</u>			

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013***FEDERAL FUND 283: Teaching American History Grant**

This federal grant funded by the U.S. Department of Education supports projects to raise student achievement by improving teachers' knowledge, understanding and appreciation of American History
 This grant will conclude in fiscal year 2014.

Code	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Revenues:						
445900 Indirect Restricted Federal Funds		\$ 131,622	\$ 160,916	\$ 142,918	\$ 142,918	\$ 72,000
Total Revenues	\$ -	\$ 131,622	\$ 160,916	\$ 142,918	\$ 142,918	\$ 72,000
Expenditures: Elementary Programs (512)						
100 Salaries						
200 Benefits						
300 Purchased Services						
400 Supplies/Materials						
500 Capital Objects						
Total Elementary School Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures: Secondary Programs (515)						
100 Salaries		\$ 18,540	\$ 17,757	\$ -	\$ -	\$ -
200 Benefits		3,574	3,507	-	-	-
300 Purchased Services		104,963	137,601	136,018	136,018	69,500
400 Supplies/Materials		94	-	4,400	4,400	
500 Capital Objects						
Total Secondary School Program Expenditures	\$ -	\$ 127,171	\$ 158,865	\$ 140,418	\$ 140,418	\$ 69,500
TRANSFERS OUT		4451	2051	2,500	2,500	2,500
TOTAL EXPENDITURES	\$ -	\$ 131,622	\$ 160,916	\$ 142,918	\$ 142,918	\$ 72,000

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

SPECIAL REVENUE FUNDS BUDGET

For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013

FEDERAL FUND 290: SCHOOL FOOD SERVICE FUND

This fund accounts for the revenues from the sale of school lunches to students, staff and parents as well as Federal reimbursements for all student meals that meet the meal pattern requirements.

Code	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Local Revenues:						
415000 Earnings on Investments	\$ 2,718	\$ 1,662	\$ 1,058	\$ -	\$ -	\$ 2,000
416100 School Food Services Revenue	775,274	757,889	726,832	805,000	805,000	805,000
416200 Lunch Sales: Nonreimbursable	2,074	2,371	2,694	15,050	15,050	15,050
Total Local Revenues	<u>\$ 780,066</u>	<u>\$ 761,922</u>	<u>\$ 730,584</u>	<u>\$ 820,050</u>	<u>\$ 820,050</u>	<u>\$ 822,050</u>
Federal Revenues						
445500 School Lunch Reimbursements	1,000,940	1,205,003	1,225,903	1,200,000	1,200,000	1,256,000
445900 Other Restricted Federal Revenue	132,546	-	-			
460000 Transfers In	52,412	51,874	53,634	52,000	52,000	52,000
Total Revenues	<u>\$ 1,965,964</u>	<u>\$ 2,018,799</u>	<u>\$ 2,010,121</u>	<u>\$ 2,072,050</u>	<u>\$ 2,072,050</u>	<u>\$ 2,130,050</u>
Expenditures: Food Service Programs (710)						
100 Salaries	\$ 723,302	\$ 739,497	\$ 756,371	\$ 746,107	\$ 746,107	\$ 766,507
200 Benefits	255,842	276,290	283,244	260,547	260,547	280,506
300 Purchased Services	9,770	14,381	16,678	11,400	11,400	21,900
400 Supplies/Materials	877,483	870,335	927,294	725,000	725,000	1,083,671
500 Capital Objects	98,088	86,710	74,555	140,000	140,000	189,000
Total Food Service Program Expenditures	<u>\$ 1,964,485</u>	<u>\$ 1,987,213</u>	<u>\$ 2,058,142</u>	<u>\$ 1,883,054</u>	<u>\$ 1,883,054</u>	<u>\$ 2,341,584</u>
TRANSFERS OUT	<u>35,000</u>	<u>38,865</u>	<u>38,061</u>	<u>38,000</u>	<u>38,000</u>	<u>38,000</u>
TOTAL EXPENDITURES AND TRANSFERS	<u>\$ 1,999,485</u>	<u>\$ 2,026,078</u>	<u>\$ 2,096,203</u>	<u>\$ 1,921,054</u>	<u>\$ 1,921,054</u>	<u>\$ 2,379,584</u>
Excess (deficiency) of Revenues over Expenditures	<u>\$ (33,521)</u>	<u>\$ (7,279)</u>	<u>\$ (86,082)</u>	<u>\$ 150,996</u>	<u>\$ 150,996</u>	<u>\$ (249,534)</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
CAPITAL PROJECTS FUND - SCHOOL PLANT FACILITY RESERVE (SPFR) FUND- AS AMENDED
For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013
Summary of Revenues and Expenditures by Function

	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
REVENUES						
Other Local	\$ 160,938	\$ 90,792	\$ 87,421	\$ 80,000	\$ 80,000	\$ 80,000
State Revenues	-	-	-	-	-	120,000
Federal Revenues	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-
Total Revenues	<u>\$ 160,938</u>	<u>\$ 90,792</u>	<u>\$ 87,421</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ 200,000</u>
Transfers In	<u>\$ 82,962</u>	<u>\$ 149,331</u>	<u>\$ 87,841</u>	<u>\$ 69,089</u>	<u>\$ 82,979</u>	<u>\$ 69,089</u>
Total Revenues and Transfers In	<u><u>\$ 243,900</u></u>	<u><u>\$ 240,123</u></u>	<u><u>\$ 175,262</u></u>	<u><u>\$ 149,089</u></u>	<u><u>\$ 162,979</u></u>	<u><u>\$ 269,089</u></u>
EXPENDITURES						
Capital Asset Programs	<u>\$ 359,664</u>	<u>\$ 333,974</u>	<u>\$ 350,997</u>	<u>\$ 343,100</u>	<u>\$ 356,990</u>	<u>\$ 405,529</u>
Total Expenditures	<u>\$ 359,664</u>	<u>\$ 333,974</u>	<u>\$ 350,997</u>	<u>\$ 343,100</u>	<u>\$ 356,990</u>	<u>\$ 405,529</u>
Transfers Out	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures and Transfers Out	<u><u>\$ 359,664</u></u>	<u><u>\$ 333,974</u></u>	<u><u>\$ 350,997</u></u>	<u><u>\$ 343,100</u></u>	<u><u>\$ 356,990</u></u>	<u><u>\$ 405,529</u></u>
Excess (deficiency) of Revenues over Expenditures	<u>\$ (115,764)</u>	<u>\$ (93,851)</u>	<u>\$ (175,735)</u>	<u>\$ (194,011)</u>	<u>\$ (194,011)</u>	<u>\$ (136,440)</u>
Fund Balance - July 1	\$ 2,394,858	\$ 2,279,094	\$ 2,185,243	\$ 2,000,084	\$ 2,009,508	\$ 1,815,497
Fund Balance - June 30	\$ 2,279,094	\$ 2,185,243	\$ 2,009,508	\$ 1,806,073	\$ 1,815,497	\$ 1,679,057

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
CAPITAL PROJECTS FUND - SCHOOL PLANT FACILITY RESERVE (SPFR)
For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013

CAPITAL PROJECTS FUND 420 - SCHOOL PLANT FACILITY RESERVE

This fund is used to account for the purchase or construction of major improvements to district facilities, sites or school buses. The source of funds for these projects initiated in 1963 with the passage of an SPFR Levy, which expired in 1982. Since that time investment earnings, rental income, transfers for school bus depreciation, sale of property, and lottery proceeds have funded projects.

		2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
Code	REVENUES						
415000	Earnings on Investments	\$ 62,581	\$ 44,373	\$ 61,346	\$ 30,000	\$ 30,000	\$ 50,000
419100	Rental Income	82,554	9,315	11,050	10,000	10,000	20,000
419900	Other Local Income	15,803	37,104	15,025	40,000	40,000	10,000
	Total Local Revenues	<u>\$ 160,938</u>	<u>\$ 90,792</u>	<u>\$ 87,421</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>
439000	Other State Revenue - lottery funds						\$ 120,000
453000	Sale of Fixed Assets						
	Total Revenues	<u>\$ 160,938</u>	<u>\$ 90,792</u>	<u>\$ 87,421</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ 200,000</u>
460000	Transfers In	<u>\$ 82,962</u>	<u>\$ 149,331</u>	<u>\$ 87,841</u>	<u>\$ 69,089</u>	<u>\$ 82,979</u>	<u>\$ 69,089</u>
	Total Revenues and Transfers In	<u><u>\$ 243,900</u></u>	<u><u>\$ 240,123</u></u>	<u><u>\$ 175,262</u></u>	<u><u>\$ 149,089</u></u>	<u><u>\$ 162,979</u></u>	<u><u>\$ 269,089</u></u>
	EXPENDITURES						
810	Capital Assets Program	\$ 359,664	\$ 333,974	\$ 350,997	\$ 343,100	\$ 356,990	\$ 405,529
	Total Expenditures	<u>\$ 359,664</u>	<u>\$ 333,974</u>	<u>\$ 350,997</u>	<u>\$ 343,100</u>	<u>\$ 356,990</u>	<u>\$ 405,529</u>
	Transfers to Other Funds						
	Total Expenditures and Transfers Out	<u><u>\$ 359,664</u></u>	<u><u>\$ 333,974</u></u>	<u><u>\$ 350,997</u></u>	<u><u>\$ 343,100</u></u>	<u><u>\$ 356,990</u></u>	<u><u>\$ 405,529</u></u>
	Excess (deficiency) of Revenues over Expenditures	<u>\$ (115,764)</u>	<u>\$ (93,851)</u>	<u>\$ (175,735)</u>	<u>\$ (194,011)</u>	<u>\$ (194,011)</u>	<u>\$ (136,440)</u>
	Fund Balance - July 1	\$ 2,394,858	\$ 2,279,094	\$ 2,185,243	\$2,000,084	\$2,009,508	\$1,815,497
	Fund Balance - June 30	\$ 2,279,094	\$ 2,185,243	\$ 2,009,508	\$ 1,806,073	\$ 1,815,497	\$ 1,679,057

CAPITAL PROJECTS SUMMARY

The capital projects included in the current year's capital budget include primarily the renovation project at Sacajawea Junior High School to replace HVAC system in the main building, electrical upgrade (lighting and panel) windows, insulation, carpet and partial roof replacement. In addition, the roof of McGhee Elementary School will be re-sealed. Flood control work in the form of a retaining wall and drainage at the south end of Vollmer Bowl is planned to prevent erosion damage. Continual emphasis on upgrades and maintenance will result in long term benefits to future operating budgets as emergency situations and repairs are kept at a minimum.

CURRENT DEBT OBLIGATIONS

Independent School District No. 1 currently has no bonded indebtedness. The last bond levy was passed in an election in 1960. It was for \$800,000 for the purpose of constructing buildings at Centennial Elementary School, Sacajawea and Jenifer Junior High School and the Lewiston High School. This bond was paid off in 1980.

In past years it was customary for the District to have short term tax anticipation notes outstanding at any time during the fiscal year for the purposes of meeting cash obligations. Under Idaho Code, districts may incur short term debt in an amount not to exceed 75% of anticipated revenues. For the current fiscal year, the District did not experience a cash deficit requiring short term borrowing because the increase in State payments resulted in increased cash flow early in the year. No short term borrowing is anticipated in the 2013-2014 budget.

INDEPENDENT SCHOOL DISTRICT No.1
APPROVED MAINTENANCE PROJECTS FY 2013-14

Approved SPFR Projects Fiscal Year 2013-14	Estimated Cost	Account Code
McGhee Elementary School		
Roof - reseal entire building	\$38,000.00	420.810.590.075.763
Sacajawea Junior High School		
HVAC main bldg replace - south side	\$90,000.00	420.810.540.075.774
Electrical lighting/panel upgrade	\$5,000.00	420.810.540.075.775
Remodel: windows, insulation, ceiling, lights, carpet	\$125,000.00	420.810.540.075.776
Roof 2nd floor - replace	\$39,000.00	420.810.540.075.777
Vollmer Bowl		
Flood control retaining wall drainage - south end	\$5,000.00	420.811.590.075.779
School Bus	\$103,529.00	420.810.540.075.720
Total Approved Projects	\$405,529.00	

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**INTERNAL SERVICE FUNDS***For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013***Summary of Revenues and Expenditures by Function**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
REVENUES						
Property Taxes						
Other Local	\$ 942,122	\$ 211,191	\$ 143,061	\$ 145,000	\$ 145,000	\$ 122,000
State Revenues						
Federal Revenues						
Other Revenues						
Total Revenues	<u>\$ 942,122</u>	<u>\$ 211,191</u>	<u>\$ 143,061</u>	<u>\$ 145,000</u>	<u>\$ 145,000</u>	<u>\$ 122,000</u>
Transfers In	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues and Transfers In	\$ 942,122	\$ 211,191	\$ 143,061	\$ 145,000	\$ 145,000	\$ 122,000
EXPENDITURES						
Instructional						
Instructional Support Services	\$ 288,498	\$ 601,840	\$ 177,986	\$ 181,471	\$ 181,471	\$ 208,572
Other						
Operating Transfers Out	<u>150,000</u>	<u>150,000</u>	<u>230,000</u>	<u>230,000</u>	<u>230,000</u>	<u>150,000</u>
Total Expenditures	<u>\$ 288,498</u>	<u>\$ 751,840</u>	<u>\$ 407,986</u>	<u>\$ 411,471</u>	<u>\$ 411,471</u>	<u>\$ 358,572</u>
Excess (deficiency) of Revenues over Expenditures	<u>\$ 653,624</u>	<u>\$ (540,649)</u>	<u>\$ (264,925)</u>	<u>\$ (266,471)</u>	<u>\$ (266,471)</u>	<u>\$ (236,572)</u>
Fund Balance - July 1 Adjustments	\$ 869,733	\$ 1,523,356	\$ 982,709	\$ 716,236	\$ 717,784	\$ 451,313
Fund Balance - June 30	\$ 1,523,357	\$ 982,707	\$ 717,784	\$ 449,765	\$ 451,313	\$ 214,741

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**INTERNAL SERVICE FUND - PRINTSHOP OPERATIONS***For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013***INTERNAL SERVICE FUND 610 - PRINTSHOP**

This fund is used to account for the operations of the district printshop, providing printing services to district departments on a cost-reimbursement basis.

	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
REVENUES						
Local Revenues						
419900 Fees for Printing Services	\$ 81,912	\$ 106,275	\$ 127,416	\$ 110,000	\$ 110,000	\$ 118,000
Total Revenues	<u>\$ 81,912</u>	<u>\$ 106,275</u>	<u>\$ 127,416</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 118,000</u>
Transfers In						
Total Revenues and Transfers In	<u>\$ 81,912</u>	<u>\$ 106,275</u>	<u>\$ 127,416</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 118,000</u>
EXPENDITURES						
100 Salaries	44,540	35,511	36,136	35,000	35,000	40,880
200 Benefits	12,265	13,747	13,873	11,024	11,024	14,531
300 Purchased Services	19,787	20,589	19,939	24,000	24,000	24,000
400 Supplies	37,588	28,025	33,898	30,000	30,000	30,000
500 Capital Objects - Equipment/Depreciation	11,522	7,509	13,552	12,000	12,000	47,000
Total Expenditures	<u>\$ 125,702</u>	<u>\$ 105,381</u>	<u>\$ 117,398</u>	<u>\$ 112,024</u>	<u>\$ 112,024</u>	<u>\$ 156,411</u>
Excess (deficiency) of Revenues over Expenditures	<u>\$ (43,790)</u>	<u>\$ 894</u>	<u>\$ 10,018</u>	<u>\$ (2,024)</u>	<u>\$ (2,024)</u>	<u>\$ (38,411)</u>
Fund Balance - July 1	\$ 146,877	\$ 103,086	\$ 103,982	\$ 101,956	\$ 114,000	\$ 111,976
Adjustments						
Fund Balance - June 30	\$ 103,086	\$ 103,982	\$ 114,000	\$ 99,932	\$ 111,976	\$ 73,565

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
INTERNAL SERVICE FUND - Medical Insurance Risk Fund
For Fiscal Year 2013-2014 with Comparative Information for Years 2009-2010 Through 2012-2013

INTERNAL SERVICE FUND 620 - MEDICAL INSURANCE RISK FUND

This fund is used to account for the operations of the district medical insurance risk fund
 In fiscal year 2011, the District changed insurance plans, and premium deposits were no longer necessary.
 The fund will now be used to offset future costs of providing a comprehensive health benefits plan to employees.

	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2013-2014 Budget
REVENUES						
Local Revenues						
419900 Premium payments	\$ 805,575	\$ 77,291	\$ -	\$ -	\$ -	\$ -
Federal revenues		8,496				
Earnings on Investments	54,635	19,129	15,645	35,000	35,000	4,000
Total Revenues	\$ 860,210	\$ 104,916	\$ 15,645	\$ 35,000	\$ 35,000	\$ 4,000
Transfers In						
Total Revenues and Transfers In	\$ 860,210	\$ 104,916	\$ 15,645	\$ 35,000	\$ 35,000	\$ 4,000
EXPENDITURES						
100 Salaries	32,876	31,886	32,781	31,215	31,215	32,962
200 Benefits	18,809	17,899	17,913	18,232	18,232	17,999
300 Purchased Services	110,606	446,672	9,151	20,000	20,000	1,200
400 Supplies	505	2	743			
500 Capital Objects (Depreciation)						
Total Expenditures	\$ 162,796	\$ 496,459	\$ 60,588	\$ 69,447	\$ 69,447	\$ 52,161
Operating transfers out		\$ 150,000	\$ 230,000	\$ 230,000	\$ 230,000	\$ 150,000
Total Expenditures and Transfers	\$ 162,796	\$ 646,459	\$ 290,588	\$ 299,447	\$ 299,447	\$ 202,161
Excess (deficiency) of Revenues over Expenditures	\$ 697,414	\$ (541,543)	\$ (274,943)	\$ (264,447)	\$ (264,447)	\$ (198,161)
Fund Balance - July 1	\$ 722,856	\$ 1,420,270	\$ 878,727	\$ 614,280	\$ 603,784	\$ 339,337
Adjustments						
Fund Balance - June 30	\$ 1,420,270	\$ 878,727	\$ 603,784	\$ 349,833	\$ 339,337	\$ 141,176